#### **AGENDA**

#### REGULAR SCHOOL BOARD MEETING

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

September 27, 2011

6:00 P.M.

#### THIS MEETING IS OPEN TO THE PUBLIC

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

#### ITEMS FOR CONSENT

- 5. REVIEW OF MINUTES **SEE ATTACHMENT** 
  - a. August 23, 2011, 4:30 p.m. School Board Workshop
  - b. August 23, 2011, 6:00 p.m. Regular School Board Meeting
  - c. September 6, 2011, 4:00 p.m. School Board Workshop
  - d. September 6, 2011, 6:00 p.m. Final Budget Hearing

ACTION REQUESTED: The Superintendent recommended approval.

- 6. PERSONNEL MATTERS (resignations, retirements, recommendations, leaves of absence, terminations of services, volunteers, and job descriptions) **SEE PAGE #6** 
  - a. Personnel 2011 2012

ACTION REQUESTED: The Superintendent recommends approval.

- 7. BUDGET AND FINANCIAL TRANSACTIONS
  - a. Budget Amendment Number One **SEE PAGE #10**

Fund Source: 410 (School Food Service) Funds

Amount: \$.00

b. Budget Amendment Number Two – **SEE PAGE #13** 

Fund Source: 420 (Federal) Funds

Amount: \$953,945.00

ACTION REQUESTED: The Superintendent recommended approval.

c. Budget Amendment Number Three – **SEE PAGE #33** 

Fund Source: 432 (Targeted ARRA Stimulus) Funds

Amount: \$.00

ACTION REQUESTED: The Superintendent recommends approval.

d. Budget Amendment Number Four – **SEE PAGE #37** 

Fund Source: 434 (Race To The Top) Funds

Amount: \$168,526.69

ACTION REQUESTED: The Superintendent recommends approval.

e. Finalized 2010 – 2011 Superintendent's Annual Financial Report **SEE PAGE #46** 

Fund Source: All Funds

Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

8. AGREEMENTS/PROJECT/GRANT APPLICATIONS

a. Contracted Services – **SEE PAGE #172** 

Fund Source: Targeted ARRA Fund 432

Amount: \$16,865.00

ACTION REQUESTED: The Superintendent recommends approval.

b. Contracted Services – **SEE PAGE #174** 

Fund Source: General Fund and Federal Projects

Amount: \$44,522.79

ACTION REQUESTED: The Superintendent recommends approval.

c. Rental Car Agreement – **SEE PAGE #177** 

Fund Source: Applicable Funds for Travel

Amount: Applicable Rates

d. Florida Virtual School Participation Agreement – **SEE PAGE #183** 

Fund Source: FEFP

Amount: Undetermined – based upon enrollment

ACTION REQUESTED: The Superintendent recommends approval.

e. Collective Bargaining Agreement Between The School Board of Gadsden County and the Gadsden County Classroom Teachers Association July 2011 – June 2012 – **SEE PAGE #193** 

Fund Source: N/A Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

f. Lease Agreement With Soccer League – **SEE PAGE #238** 

Fund Source: N/A Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

g. Contracted Service for Dual Enrollment Program – **SEE PAGE #257** 

Fund Source: General Fund Amount: \$21,297.60

ACTION REQUESTED: The Superintendent recommends approval.

h. Inservice Program for Add-On Endorsement in the Area of Florida Gifted **SEE PAGE #262** 

Fund Source: N/A Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

- 9. SCHOOL FACILITY/PROPERTY
  - a. Change Order #1 Carter Parramore Academy Re-Roofing Project Bid #1112-07 **SEE PAGE #286**

Fund Source: 394

e: 394

Amount: \$21,999.50

ACTION REQUESTED: The Superintendent recommends approval.

Architect Proposal – Re-Roofing at Carter Parramore Academy
 SEE PAGE #291

Fund Source: 394

Amount: \$8,750.00

c. 5 Year Work Plan – **SEE PAGE #294** 

Fund Source: N/A Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

d. Request to Delete from Capital Assets – Motor Vehicles Effective 2010-2011 FY – **SEE PAGE #323** 

Fund Source: Applicable Funds

Amount: \$67,315.00

ACTION REQUESTED: The Superintendent recommends approval.

- 10. EDUCATIONAL ISSUES
  - a. 2011 2012 Student Progression Plan **SEE PAGE #325**

Fund Source: N/A Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

#### ITEMS FOR DISCUSSION

- 11. MISCELLANEOUS
  - a. Honeywell Energy Cost Avoidance Report SEE PAGE #435

Fund Source: N/A Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

- 12. CONSIDERATION, PROPOSAL, AND/OR ADOPTION OF ADMINISTRATIVE RULES AND RELATED MATTERS
  - a. Approval of School Board Rule 6.40 (Assessment of Employees) **SEE PAGE #466**

Fund Source: N/A Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

b. Discussion and Request to Advertise the Board's Intent to Amend School Board Policy 2.94 (Universal Breakfast Program) and 2.95 (Wellness Program) – **SEE PAGE #473** 

Fund Source: N/A Amount: N/A

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

### The School Board of Gadsden County



"Building A Brighter Future"

Reginald C. James SUPERINTENDENT OF SCHOOLS

> 35 MARTIN LUTHER KING, JR. BLVD. QUINCY, FLORIDA 32351 TEL: (850) 627-9651 FAX: (850) 627-2760 www.gcps.k12.fl.us

September 27, 2011

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

Dear School Board Members:

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

Item 6A Instructional and Non-Instructional Personnel 2011/2012

The following reflects the total number of full-time employees in this school district for the 2011/2012 school term, as of September 27, 2011.

**Description Per DOE Classification** 

Classroom Teachers and Other Certified

Administrators

Sincerely,

Non-Instructional

DOE

Object#

120 & 130

110

150, 160, & 170

**#Employees** 

September 2011 472.71

49.75

419.54 942.00

Reginald C. James

Superintendent of Schools

Fric F. Hinson DISTRICT NO. 1 HAVANA, FL 32333 MIDWAY, FL 32343 Judge B. Helms, Jr. DISTRICT NO. 2 QUINCY, FL 32351

Isaac Simmons, Jr. DISTRICT NO. 3 CHATTAHOOCHEE, FL 32324 GREENSBORO, FL 32330

Charlie D. Frost DISTRICT NO. 4 GRETNA, FL 32332

Roger P. Milton DISTRICT NO. 5 QUINCY, FL 32351

#### AGENDA ITEM 6A, INSTRUCTIONAL AND NON INSTRUCTIONAL 2011/2012

#### **INSTRUCTIONAL**

**Annual** 

Bradham, Tamiko Norton, Stanley Thomas, Dale **Professional** 

Cooper-Maclin, Stephanie

#### NON-INSTRUCTIONAL

**Annual** 

Bush, Quanta Williams, Omeka

### AGENDA ITEM 6b, INSTRUCTIONAL AND NON INSTRUCTIONAL 2011/2012 ADMINISTRATION

| Name            | Location | Position        | <b>Effective Date</b> |
|-----------------|----------|-----------------|-----------------------|
| Stokes, Maurice | EGHS     | Asst. Principal | 08/15/2011            |

#### INSTRUCTIONAL

| Name                    | Location | Position           | <b>Effective Date</b> |
|-------------------------|----------|--------------------|-----------------------|
| Allen, May              | HES      | Teacher            | 08/15/2011            |
| Barnes, Andre           | EGHS     | Teacher            | 08/24/2011            |
| Black, Doris            | ESE      | Hospital Homebound | 09/12/2011            |
| Drake, Doris            | GTI      | Teacher            | 09/12/2011            |
| Handy, April            | WGHS     | Teacher            | 08/31/2011            |
| Haarer, Kelley          | JASMS    | Teacher            | 08/15/2011            |
| Helms, Brenda           | GEMS     | Teacher            | 09/02/2011            |
| Kirk, Nicole            | GWM      | Teacher            | 09/09/2011            |
| Moore, Laci             | SJES     | Teacher            | 08/29/2011            |
| Muhummad, Aisha         | GWM      | Teacher            | 08/15/2011            |
| Rackard, David          | GTI      | Teacher            | 08/29/2011            |
| Sipple, Tonya           | GTI      | Teacher            | 09/12/2011            |
| Velazquez-Suarez, Tracy | EGHS     | Teacher            | 08/15/2011            |
| Walker, Chad            | SJES     | Teacher            | 09/06/2011            |
| Williams, Susan         | EGHS     | Teacher            | 09/02/2011            |

#### **NON-INSTRUCTIONAL**

| Location       | Position                                                      | <b>Effective Date</b>                                                                                                                                                        |
|----------------|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GTI            | Receptionist                                                  | 09/06/2011                                                                                                                                                                   |
| GBES           | Ed Para                                                       | 09/15/2011                                                                                                                                                                   |
| ESE            | Program Spec                                                  | 09/12/2011                                                                                                                                                                   |
| SSES           | Custodial Asst.                                               | 08/29/2011                                                                                                                                                                   |
| HMS            | Custodian                                                     | 08/15/2011                                                                                                                                                                   |
| Transportation | Bus Driver                                                    | 08/21/2011                                                                                                                                                                   |
| EGHS           | Receptionist                                                  | 09/15/2011                                                                                                                                                                   |
| WGHS           | Custodial Asst.                                               | 08/19/2011                                                                                                                                                                   |
| Transportation | Bus Driver                                                    | 08/22/2011                                                                                                                                                                   |
| Transportation | Bus Driver                                                    | 09/21/2011                                                                                                                                                                   |
|                | GTI GBES ESE SSES HMS Transportation EGHS WGHS Transportation | GTI Receptionist GBES Ed Para ESE Program Spec SSES Custodial Asst. HMS Custodian Transportation Bus Driver EGHS Receptionist WGHS Custodial Asst. Transportation Bus Driver |

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

#### **LEAVE OF ABSENCE**

| Name            | Location/Position | Beginning  | Ending     |
|-----------------|-------------------|------------|------------|
| Bouie, Veronica | PreK/Ed Para      | 09/23/2011 | 12/16/2011 |
| Brown, Ravonda  | GWM/Teacher       | 08/29/2011 | 11/07/2011 |
| Paz, Xochitl    | GBES/Ed Para      | 08/30/2011 | 01/03/2012 |

#### RESIGNATION

| Name            | Location | <b>Position</b> | <b>Effective Date</b> |
|-----------------|----------|-----------------|-----------------------|
| Kirk, Nicole    | GWM      | Teacher         | 09/19/2011            |
| Mathews, Lesia  | WGHS     | Teacher         | 09/09/2011            |
| Milles, Claudia | JASMS    | Teacher         | 09/09/2011            |
| Muhammad, Aisa  | GWM      | Teacher         | 09/02/2011            |

#### RETIREMENTS

| Name           | Location | Position            | <b>Effective Date</b> |
|----------------|----------|---------------------|-----------------------|
| Blocker, Wanda | SJES     | Ed Paraprofessional | 06/10/2011            |
| Blume, Susan   | CES      | Teacher             | 08/15/2011            |

#### **TERMINATIONS**

| Name            | Location       | Position   | Effective Date |
|-----------------|----------------|------------|----------------|
| Enzor, Charlie  | Transportation | Bus Driver | 08/26/2011     |
| Williams, Susan | EGHS           | Teacher    | 09/08/2011     |

#### **SUMMARY SHEET**

| RECOMMENDATION TO | SUPERINTENDENT FOR SCH | HOOL BOARD AGENDA |
|-------------------|------------------------|-------------------|
|-------------------|------------------------|-------------------|

| AGENDA ITEM NO. | 7a |
|-----------------|----|
|                 |    |

DATE OF SCHOOL BOARD MEETING:

**September 27, 2011** 

TITLE OF AGENDA ITEMS: Budget Amendment Number One

**DIVISION:** Finance Department

**PURPOSE AND SUMMARY OF ITEMS:** 

To adjust budget by function and object based on the actual expenditures.

FUND SOURCE: 410(School Food Service) Funds

AMOUNT: \$.00

PREPARED BY: Bonnie Wood

POSITION: Assistant Superintendent for Business Services

#### Gadsden County School Board 410 (Food Service) Fund Estimated Revenue Budget Amendment Number One

| FUND 410  REVENUE  OBJECT | ESTIMATED<br>REVENUE<br>7/1/2011 | BUDGET<br>AMENDMENT<br>NUMBER<br>ONE | ENDING<br>ESTIMATED<br>REVENUE<br>9/21/2011 |  |
|---------------------------|----------------------------------|--------------------------------------|---------------------------------------------|--|
| 199                       | \$<br>-                          | \$                                   | \$<br>-                                     |  |
| 260                       | \$<br>-                          | \$<br>-                              | \$<br>-                                     |  |
| 261                       | \$<br>2,090,279.58               | \$<br>-                              | \$<br>2,090,279.58                          |  |
| 262                       | \$<br>757,827.08                 | \$<br>-                              | \$<br>757,827.08                            |  |
| 263                       | \$<br>90,217.10                  | \$<br>-                              | \$<br>90,217.10                             |  |
| 265                       | \$<br>177,570.00                 | \$<br>-                              | \$<br>177,570.00                            |  |
| 267                       | \$<br>208,000.00                 | \$<br>-                              | \$<br>208,000.00                            |  |
| 268                       | \$<br>153,276.05                 | \$<br>-                              | \$<br>153,276.05                            |  |
| 269                       | \$<br>-                          | \$<br>-                              | \$<br>-                                     |  |
| 280                       | \$<br>-                          | \$<br>-                              | \$<br>-                                     |  |
| 299                       | \$<br>-                          | \$<br>-                              | \$<br>-                                     |  |
| 337                       | \$<br>39,875.00                  | \$<br>-                              | \$<br>39,875.00                             |  |
| 338                       | \$<br>39,652.00                  | \$<br>-                              | \$<br>39,652.00                             |  |
| 390                       | \$<br>-                          | \$<br>-                              | \$<br>-                                     |  |
| 431                       | \$<br>-                          | \$<br>-                              | \$<br>                                      |  |
| 450                       | \$<br>183,647.00                 | \$<br>-                              | \$<br>183,647.00                            |  |
| 451                       | \$<br>-                          | \$<br>-                              | \$<br>-                                     |  |
| 490                       | \$<br>-                          | \$<br>-                              | \$<br>-                                     |  |
| 493                       | \$<br>-                          | \$<br>-                              | \$<br>-                                     |  |
| TOTALS                    | \$<br>3,740,343.81               | \$<br>                               | \$<br>3,740,343.81                          |  |

#### Gadsden County School Board 410 (Food Service) Fund Appropriations Budget Amendment Number One

410 FUND

| FUNCTION/<br>OBJECT         BUDGET BALANCE<br>7/11/2011         AMENDMENT NUMBER<br>ONE         BUDGET BALANCE<br>9/21/2011           7200         700         \$ -         \$ -         \$ -           FUNCTOTAL         \$ -         \$ -         \$ -         \$ 1,230,026.43         \$ -         \$ 1,230,026.43           200         \$ 395,170.26         \$ 4,010.87         \$ 399,181.13         300         \$ 40,151.86         \$ 75.00         \$ 40,226.86           400         \$ 29,209.88         \$ -         \$ 29,209.88         \$ -         \$ 29,209.88           500         \$ 2,005,219.93         \$ 779.65         \$ 2,005,999.58         \$ 46,737.77         \$ (4,865.52)         \$ 41,872.25           700         \$ 73,000.00         \$ -         \$ 73,000.00         \$ 73,000.00           FUNCTOTAL         \$ 3,819,516.13         \$ -         \$ 3,819,516.13           GRANDTOTAL         \$ 3,819,516.13         \$ -         \$ 3,819,516.13 | FUND       |     |     |              |     | DUDOFT     |    |              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----|-----|--------------|-----|------------|----|--------------|
| FUNCTOTAL       \$       -       \$       -       \$       -       \$       -       \$       1,230,026.43       \$       -       \$       1,230,026.43       \$       399,181.13       300       \$       399,181.13       300       \$       40,151.86       \$       75.00       \$       40,226.86       400       \$       29,209.88       -       \$       29,209.88       -       \$       29,209.88       -       \$       2,005,999.58       600       \$       46,737.77       \$       (4,865.52)       \$       41,872.25       73,000.00       FUNCTOTAL       \$       3,819,516.13       -       \$       3,819,516.13                                                                                                                                                                                                                                                                                                                                                           |            |     | BUI |              | AMI |            | В  |              |
| 7600                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 7200       | 700 | \$  |              | \$  | -          | \$ |              |
| 200 \$ 395,170.26 \$ 4,010.87 \$ 399,181.13<br>300 \$ 40,151.86 \$ 75.00 \$ 40,226.86<br>400 \$ 29,209.88 \$ - \$ 29,209.88<br>500 \$ 2,005,219.93 \$ 779.65 \$ 2,005,999.58<br>600 \$ 46,737.77 \$ (4,865.52) \$ 41,872.25<br>700 \$ 73,000.00 \$ - \$ 73,000.00<br>FUNCTOTAL \$ 3,819,516.13 \$ - \$ 3,819,516.13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | FUNCTOTAL  |     | \$  | -            | \$  |            | \$ | -            |
| 300 \$ 40,151.86 \$ 75.00 \$ 40,226.86<br>400 \$ 29,209.88 \$ - \$ 29,209.88<br>500 \$ 2,005,219.93 \$ 779.65 \$ 2,005,999.58<br>600 \$ 46,737.77 \$ (4,865.52) \$ 41,872.25<br>700 \$ 73,000.00 \$ - \$ 73,000.00<br>FUNCTOTAL \$ 3,819,516.13 \$ - \$ 3,819,516.13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 7600       | 100 | \$  | 1,230,026.43 | \$  | -          | \$ | 1,230,026.43 |
| 400       \$ 29,209.88 \$ - \$ 29,209.88         500       \$ 2,005,219.93 \$ 779.65 \$ 2,005,999.58         600       \$ 46,737.77 \$ (4,865.52) \$ 41,872.25         700       \$ 73,000.00 \$ - \$ 73,000.00         FUNCTOTAL       \$ 3,819,516.13 \$ - \$ 3,819,516.13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            | 200 | \$  | 395,170.26   | \$  | 4,010.87   | \$ | 399,181.13   |
| 500       \$ 2,005,219.93 \$ 779.65 \$ 2,005,999.58         600       \$ 46,737.77 \$ (4,865.52) \$ 41,872.25         700       \$ 73,000.00 \$ - \$ 73,000.00         FUNCTOTAL       \$ 3,819,516.13 \$ - \$ 3,819,516.13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            | 300 | \$  | 40,151.86    | \$  | 75.00      | \$ | 40,226.86    |
| 600 \$ 46,737.77 \$ (4,865.52) \$ 41,872.25<br>700 \$ 73,000.00 \$ - \$ 73,000.00<br>FUNCTOTAL \$ 3,819,516.13 \$ - \$ 3,819,516.13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |            | 400 | \$  | 29,209.88    | \$  | -          | \$ | 29,209.88    |
| 700 \$ 73,000.00 \$ - \$ 73,000.00<br>FUNCTOTAL \$ 3,819,516.13 \$ - \$ 3,819,516.13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |            | 500 | \$  | 2,005,219.93 | \$  | 779.65     | \$ | 2,005,999.58 |
| FUNCTOTAL \$ 3,819,516.13 \$ - \$ 3,819,516.13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            | 600 |     | 46,737.77    | \$  | (4,865.52) | \$ | 41,872.25    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            | 700 | \$  | 73,000.00    | \$  | -          | \$ | 73,000.00    |
| GRANDTOTAL \$ 3,819,516.13 \$ - \$ 3,819,516.13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | FUNCTOTAL  |     | \$  | 3,819,516.13 | \$  |            | \$ | 3,819,516.13 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | GRANDTOTAL |     | \$  | 3,819,516.13 | \$  |            | \$ | 3,819,516.13 |

#### **SUMMARY SHEET**

| RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA |
|----------------------------------------------------------|
| AGENDA ITEM NO                                           |
| DATE OF SCHOOL BOARD MEETING: September 27, 2011         |
| TITLE OF AGENDA ITEMS: Budget Amendment Number Two       |
| DIVISION: Finance Department                             |
| PURPOSE AND SUMMARY OF ITEMS:                            |
|                                                          |

To adjust budget by function and object based on the actual expenditures. To enter budget for:

Title I Part A, Choice 21<sup>st</sup> Century

611,417.00

342,528.00

**FUND SOURCE:** 420(Federal) Funds

AMOUNT:

\$ 953,945.00

PREPARED BY:

**Bonnie Wood** 

**POSITION:** 

**Assistant Superintendent for Business Services** 

#### Gadsden County School Board 420 (Federal) Fund Estimated Revenue Budget Amendment Number Two

| FUND 420 | BEGINNING<br>ESTIMATED | А  | BUDGET<br>MENDMENT | ENDING<br>ESTIMATED |
|----------|------------------------|----|--------------------|---------------------|
| REVENUE  | REVENUE                |    | NUMBER             | REVENUE             |
| OBJECT   | 7/1/2011               |    | TWO                | 9/21/2011           |
| 190      | \$<br>-                | \$ | -                  | \$                  |
| 191      | \$<br>-                | \$ | -                  | \$<br>-             |
| 199      | \$<br>662,981.57       | \$ | -                  | \$<br>662,981.57    |
| 201      | \$<br>186,164.72       | \$ | -                  | \$<br>186,164.72    |
| 226      | \$<br>138,559.32       | \$ | -                  | \$<br>138,559.32    |
| 227      | \$<br>-                | \$ | -                  | \$<br>-             |
| 230      | \$<br>2,066,883.32     | \$ | -                  | \$<br>2,066,883.32  |
| 240      | \$<br>4,369,086.65     | \$ | 611,417.00         | \$<br>4,980,503.65  |
| 251      | \$<br>91,314.73        | \$ | -                  | \$<br>91,314.73     |
| 270      | \$<br>-                | \$ | -                  | \$<br>-             |
| 290      | \$<br>519,438.17       | \$ | 342,528.00         | \$<br>861,966.17    |
| 299      | \$<br>-                | \$ | -                  | \$<br>-             |
| TOTALS   | \$<br>8,034,428.48     | \$ | 953,945.00         | \$<br>8,988,373.48  |

| 420         |  |
|-------------|--|
| <b>FUND</b> |  |

| FUND                |     |             |                           |    | DUDOET                          |          |                           |
|---------------------|-----|-------------|---------------------------|----|---------------------------------|----------|---------------------------|
| FUNCTION/<br>OBJECT |     | В           | UDGET BALANCE<br>7/1/2011 | AM | BUDGET<br>ENDMENT NUMBER<br>TWO | BU       | DGET BALANCE<br>9/21/2011 |
| 5100                | 100 | \$          | 618,547.76                | \$ | -                               | \$       | 618,547.76                |
|                     | 200 | \$ \$       | 86,487.40                 | \$ |                                 | \$       | 86,487.40                 |
|                     | 300 | \$          | 826,999.91                | \$ | 452,480.00                      | \$       | 1,279,479.91              |
|                     | 500 | \$          | 453,474.50                | \$ | -                               | \$       | 453,474.50                |
|                     | 600 | \$          | 121,809.22                | \$ |                                 | \$       | 121,809.22                |
|                     | 700 | \$          | 277.50                    | \$ | -                               | \$       | 277.50                    |
| FUNCTOTAL           |     | \$          | 2,107,596.29              | \$ | 452,480.00                      | \$       | 2,560,076.29              |
| 5200                | 100 | \$          | 528,040.66                | \$ | -                               | \$       | 528,040.66                |
|                     | 200 | \$          | 210,057.50                | \$ | -                               | \$       | 210,057.50                |
|                     | 300 | \$ \$ \$    | 200,016.89                | \$ | -                               | \$<br>\$ | 200,016.89                |
|                     | 500 | \$          | 80,019.84                 | \$ | -                               | \$       | 80,019.84                 |
|                     | 600 | \$          | 130,981.78                | \$ | -                               | \$       | 130,981.78                |
|                     | 700 | \$          | 3,000.00                  | \$ | - x                             | \$       | 3,000.00                  |
| FUNCTOTAL           |     | \$          | 1,152,116.67              | \$ | -                               | \$       | 1,152,116.67              |
| 5300                | 100 | \$          | 8,987.00                  | \$ | -                               | \$       | 8,987.00                  |
|                     | 200 | \$          | 4,914.29                  | \$ |                                 | \$       | 4,914.29                  |
|                     | 300 | \$ \$ \$ \$ | 2,445.60                  | \$ |                                 | \$<br>\$ | 2,445.60                  |
|                     | 500 | \$          | 32,047.20                 | \$ | -                               | \$       | 32,047.20                 |
|                     | 600 | \$          | 49,115.25                 | \$ | -                               |          | 49,115.25                 |
|                     | 700 | \$          | 17,445.38                 | \$ | -                               | \$       | 17,445.38                 |
| FUNCTOTAL           |     | \$          | 114,954.72                | \$ | -                               | \$       | 114,954.72                |
| 5400                | 100 | \$          | 66,925.35                 | \$ | -                               | \$       | 66,925.35                 |
|                     | 200 | \$          | 14,783.26                 | \$ | -                               | \$       | 14,783.26                 |
|                     | 300 | \$          | 1,730.95                  | \$ | -                               | \$       | 1,730.95                  |
|                     | 500 | \$          | 7,547.79                  | \$ | -                               | \$       | 7,547.79                  |
|                     | 600 | \$          | (3,932.27)                | \$ | -                               | \$       | (3,932.27)                |
|                     | 700 | \$          | -                         | \$ | -                               | \$       | -                         |
| FUNCTOTAL           |     | \$          | 87,055.08                 | \$ | -                               | \$       | 87,055.08                 |
| 5500                | 100 | \$          | 232,648.82                | \$ | -                               | \$       | 232,648.82                |
|                     | 200 | \$          | 56,428.33                 | \$ | -                               | \$       | 56,428.33                 |
|                     | 300 | \$<br>\$    | 11,586.62                 | \$ | -                               | \$       | 11,586.62                 |
|                     | 500 | \$          | 16,760.54                 | \$ | -                               | \$       | 16,760.54                 |
|                     | 600 | \$          | (1,205.31)                |    | -                               | \$       | (1,205.31)                |
|                     | 700 | \$          | 273.00                    | \$ | -                               | \$       | 273.00                    |
| FUNCTOTAL           |     | \$          | 316,492.00                | \$ | -                               | \$       | 316,492.00                |

| 5900      | 100 | \$                   | 222,868.00   | \$ | 108,084.00 | \$    | 330,952.00   |
|-----------|-----|----------------------|--------------|----|------------|-------|--------------|
|           | 200 | \$                   | 36,627.00    | \$ | 14,426.00  | \$    | 51,053.00    |
|           | 300 | \$                   | 41,003.37    | \$ | 29,080.00  | \$    | 70,083.37    |
|           | 500 | \$                   | 11,389.55    | \$ | 2,848.00   | \$    | 14,237.55    |
|           |     | *                    | 11,000.00    | Ψ  | 2,040.00   | Ψ     | 14,207.00    |
| FUNCTOTAL |     | \$                   | 311,887.92   | \$ | 154,438.00 | \$    | 466,325.92   |
| 6100      | 100 | \$                   | 410,976.53   | \$ | -          | \$    | 410,976.53   |
|           | 200 | \$                   | 73,770.48    | \$ |            | \$    | 73,770.48    |
|           | 300 | \$                   | 128,565.27   | \$ | _          | \$    | 128,565.27   |
|           | 500 | \$ \$ \$ \$<br>\$ \$ | 48,468.56    | \$ |            | \$    | 48,468.56    |
|           | 600 | \$                   | 485.06       | \$ |            | \$    | 485.06       |
|           | 700 | \$                   | 70.00        | \$ | _          | \$    | 70.00        |
|           | 900 | \$                   | 70.00        | \$ |            | \$    | 70.00        |
| FUNCTOTAL | 300 | \$                   | 662,335.90   | \$ | -          | \$    | 662,335.90   |
|           |     | *                    | 002,000.00   | *  |            | •     | 002,000.00   |
| 6200      | 100 | \$                   | (1,916.64)   |    | -          | \$    | (1,916.64)   |
|           | 200 | \$                   | (361.41)     | \$ | -          | \$    | (361.41)     |
|           | 300 | \$<br>\$<br>\$       | 12,164.07    | \$ | -          |       | 12,164.07    |
|           | 500 | \$                   | (260.11)     | \$ | -          | \$    | (260.11)     |
|           | 600 | \$                   | 303,600.00   | \$ | -          | \$    | 303,600.00   |
|           | 700 | \$                   | -            | \$ | -          | \$    | -            |
| FUNCTOTAL |     | \$                   | 313,225.91   | \$ | _          | \$    | 313,225.91   |
|           |     | *                    | 010,220.01   | Ψ. |            | *     | 010,220.01   |
| 6300      | 100 | \$                   | 587,673.16   | \$ | 52,500.00  | \$    | 640,173.16   |
|           | 200 | \$                   | 137,371.10   | \$ | 18,167.00  | \$    | 155,538.10   |
|           | 300 | \$                   | 27,874.09    | \$ | 15,120.00  | \$    | 42,994.09    |
|           | 500 | \$                   | 26,778.09    | \$ | 2,845.00   | \$    | 29,623.09    |
|           | 600 | \$                   | 3,844.26     | \$ | -          | \$    | 3,844.26     |
|           | 700 | \$                   | 9,015.00     | \$ | -          | \$    | 9,015.00     |
| FUNCTOTAL |     | \$                   | 792,555.70   | \$ | 88,632.00  | \$    | 881,187.70   |
|           |     |                      |              |    |            |       |              |
| 6400      | 100 | \$                   | 692,854.51   | \$ | 440.00     | \$    | 693,294.51   |
|           | 200 | \$                   | 176,512.06   | \$ | -          | \$    | 176,512.06   |
|           | 300 | \$                   | 437,697.53   | \$ | 5,805.37   | \$    | 443,502.90   |
|           | 400 | \$<br>\$             | -            | \$ | -          | \$    | -            |
|           | 500 | \$                   | 58,828.43    | \$ | -          | \$    | 58,828.43    |
|           | 700 | \$                   | 23,503.57    | \$ | -          | \$    | 23,503.57    |
| FUNCTOTAL |     | \$                   | 1,389,396.10 | \$ | 6,245.37   | \$    | 1,395,641.47 |
| 6500      | 100 | \$                   | (2,112.39)   | \$ | -          | \$    | (2,112.39)   |
|           | 200 |                      | 155.57       | \$ | _          |       | 155.57       |
|           | 300 | \$<br>\$<br>\$       | -            | \$ | -          | \$ \$ | -            |
|           | 500 | \$                   | -            | \$ | -          | \$    | -            |
|           | 600 | \$                   | 105,158.74   | \$ |            | \$    | 105,158.74   |
|           | 700 | \$                   | -            | \$ | -          | \$    | -            |
| FUNCTOTAL |     | \$                   | 103,201.92   | \$ | _          | \$    | 103,201.92   |
|           |     | *                    | ,201102      | 4  |            | *     | . 30,201.32  |

| 7100           | 300 | \$                | -           | \$ | · -        | \$    | - "         |
|----------------|-----|-------------------|-------------|----|------------|-------|-------------|
| FUNCTOTAL      |     | \$                | -           | \$ | -          | \$    | -           |
| 7200           | 100 | \$                | 13,426.17   | \$ |            | \$    | 13,426.17   |
|                | 200 |                   | 3,245.14    |    |            |       |             |
|                |     | \$                |             | \$ | -          | \$    | 3,245.14    |
|                | 300 | Þ                 | 1,730.77    | \$ | -          | \$    | 1,730.77    |
|                | 500 | \$                | -           | \$ | -          | \$    | -           |
|                | 600 | \$                | 1,500.00    | \$ | -          | \$    | 1,500.00    |
|                | 700 | \$                | 112,783.90  | \$ | 12,307.63  | \$    | 125,091.53  |
| FUNCTOTAL      |     | \$                | 132,685.98  | \$ | 12,307.63  | \$    | 144,993.61  |
| 7300           | 100 | \$                | (23,675.32) | \$ | _          | \$    | (23,675.32) |
|                | 200 | \$                | (8,406.10)  | \$ | -          | \$    | (8,406.10)  |
|                | 300 | \$                | (0,100110)  | \$ | _          | \$    | (0,100.10)  |
|                | 500 | 0                 | _           |    | -          | \$ \$ | -           |
|                |     | \$                | -           | \$ | -          | \$    | -           |
|                | 600 | \$                | -           | \$ | -          | \$    | -           |
|                | 700 | \$                | -           | \$ | -          | \$    | -           |
| FUNCTOTAL 7300 |     | \$                | (32,081.42) | \$ | -          | \$    | (32,081.42) |
| 7400           | 600 | \$                | 1,935.00    | \$ | -          | \$    | 1,935.00    |
| FUNCTOTAL 7400 |     | \$                | 1,935.00    | \$ | -          | \$    | 1,935.00    |
| 7600           | 300 | \$                | -           | \$ | -          | \$    | -           |
| FUNCTOTAL      |     | \$                | -           | \$ | -          | \$    | -           |
| 7700           | 100 | •                 | (414.12)    | •  |            | •     | (414.12)    |
| 7700           |     | \$                |             | \$ | -          | \$    | (414.12)    |
|                | 200 | \$                | 5,361.19    | \$ | -          | \$    | 5,361.19    |
|                | 300 | \$                | 5,750.00    | \$ | -          | \$    | 5,750.00    |
|                | 500 | \$                | -           | \$ | -          | \$    | -           |
|                | 600 | \$                | 615.00      | \$ | -          | \$    | 615.00      |
|                | 700 | \$                | -           | \$ | -          | \$    | -           |
| FUNCTOTAL      |     | \$                | 11,312.07   | \$ | -          | \$    | 11,312.07   |
| 7800           | 100 | \$                | 24,421.70   | \$ | 26,400.00  | •     | 50,821.70   |
| 1000           | 200 | 4                 |             |    |            | \$    |             |
|                |     | Φ                 | 6,139.69    | \$ | 4,620.00   | \$    | 10,759.69   |
|                | 300 | \$                | 387,302.82  | \$ | 202,054.00 | \$    | 589,356.82  |
|                | 400 | \$                | 19,900.00   | \$ | -          | \$    | 19,900.00   |
|                | 500 | \$                | -           | \$ | -          | \$    | -           |
|                | 600 | \$ \$ \$ \$ \$ \$ | -           | \$ | -          | \$    | -           |
| FUNCTOTAL      |     | \$                | 437,764.21  | \$ | 233,074.00 | \$    | 670,838.21  |

| 7900       | 100 | \$                | 13,832.57    | \$<br>5,760.00   | \$<br>19,592.57    |
|------------|-----|-------------------|--------------|------------------|--------------------|
|            | 200 | \$                | 3,687.82     | \$<br>1,008.00   | \$<br>4,695.82     |
|            | 300 | \$                | 91,330.20    | \$<br>-          | \$<br>91,330.20    |
|            | 400 | \$                | 748.04       | \$<br>-          | \$<br>748.04       |
|            | 500 | \$                | 343.67       | \$<br>-          | \$<br>343.67       |
|            | 600 | \$                | -            | \$<br>_          | \$<br>-            |
|            | 700 | \$ \$ \$ \$ \$ \$ | -            | \$<br>-          | \$<br>-            |
| FUNCTOTAL  |     | \$                | 109,942.30   | \$<br>6,768.00   | \$<br>116,710.30   |
| 8100       | 100 | \$                | -            | \$<br>-          | \$<br>-            |
|            | 200 | \$                | -            | -                | \$<br>-            |
|            | 300 | \$<br>\$<br>\$    | -            | \$<br>-          | \$<br>-            |
|            | 600 | \$                | -            | \$<br>-          | \$<br>-            |
| FUNCTOTAL  |     | \$                | ٠.           | \$<br>           | \$<br>-            |
| 8200       | 100 | \$                | (2,458.39)   | \$<br>-          | \$<br>(2,458.39)   |
|            | 200 | \$                | (450.31)     | \$<br>-          | \$<br>(450.31)     |
|            | 600 | \$                | 5,544.00     | \$<br>-          | \$<br>5,544.00     |
| FUNCTOTAL  |     | \$                | 2,635.30     | \$               | \$<br>2,635.30     |
| 9100       | 100 | \$                | 15,844.95    | \$<br>· ` -      | \$<br>15,844.95    |
|            | 200 | \$ \$ \$          | 3,571.88     |                  | \$<br>3,571.88     |
|            | 300 | \$                | -            | \$<br>-          | \$<br>-            |
|            | 400 | \$                | -            | \$<br>-          | \$<br>-            |
|            | 500 | \$                | -            | \$<br>-          | \$<br>-            |
| FUNCTOTAL  |     | \$                | 19,416.83    | \$<br>-          | \$<br>19,416.83    |
| GRANDTOTAL |     | \$                | 8,034,428.48 | \$<br>953,945.00 | \$<br>8,988,373.48 |

Florida Department of Education **Project Award Notification** PROJECT RECIPIENT PROJECT NUMBE Gadsden County School District 200-2222A-2RB01 PROJECT/PROGRAM TITLE **AUTHORITY** Title I, Part A Choice-NCLB Public School Choice Options 84.010A Title I, Part A, Basic **TAPS 12A048** AMENDMENT INFORMATION 6 PROJECT PERIODS Amendment Number: Type of Amendment: **Budget Period:** 07/01/2011 - 06/30/2012 Effective Date: Program Period: 07/01/2011 - 06/30/2012 **AUTHORIZED FUNDING** REIMBURSEMENT OPTION Current Approved Budget: Reimbursement of Expenditures \$611,417.00 Amendment Amount: **Estimated Roll Forward:** Certified Roll Amount: **Total Project Amount:** \$ 611,417.00 **TIMELINES** Last date for incurring expenditures and issuing purchase orders: 06/30/2012 Date that all obligations are to be liquidated and final disbursement reports submitted: 08/20/2012 Last date for receipt of proposed budget and program amendments: 05/31/2012 Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: Date(s) for program reports: 10 DOE CONTACTS 11 DOE FISCAL DATA Program: Melvin Herring III Comptroller's Office (850) 245-0401 DBS: 40 90 20 Phone: (850) 245 - 0684 Email: melvin.herring@fldoe.org EO: 17 Grants Management: Unit A (850) 245-0496 Object: 720035 12 TERMS AND SPECIAL CONDITIONS This project and any amendments are subject to the procedures outlined in the Project Application and Amendment Procedures for Federal and State Programs (Green Book) and the General Assurances for Participation in Federal and State Programs. For federal cash advance projects, monthly expenditures must be submitted to the Comptroller's Office by the 20th of each month for the preceding month's disbursements utilizing the On-Line Disbursement Reporting System.

13 APPROVED:

Authorized Official on behalf of Gerard Robinson

Commissioner of Education

DOE-200 Revised 02/05

## FLORIDA DEPARTMENT OF EDUCATION BUDGET DESCRIPTION FORM -

Title I, Part A: School Choice with Transportation & SES 2011-2012

A) NAME OF ELIGIBLE RECIPIENT: Gadsden County District School Board

B) Project Number (DOE USE ONLY): 200-2222A-2CB01

E) TAPS Number 12A048

| count  | Activity                                                                    | Function                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Object | Account Title and<br>Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | FTE   | Amount       |
|--------|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------------|
| 1      | Provider fees for eligible students to receive SES beginning October 15     | 5100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 310    | Professional and Technical Services SES Services payable to eligible                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 0.000 | \$452,480.00 |
| 2      | Postage for notification of CWT and SES                                     | 6300                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 370    | <u>Communications</u> postage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0.000 | \$2,500.00   |
| 3      | Copying and printing for notifications related to Public School Options     | 6300                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 390    | Other Purchased Services copying and printinc costs for notification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 0.000 | \$2,000.00   |
| 4      | clerical assistance to assist with mailings and correspondence for SES/CWT  | 6300                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 391    | Subagreements up to \$25,000 clerical assistance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0.000 | \$583.00     |
| 5      | Envelopes, labels, paper, ink cartridges for services related to administra | 6300                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 510    | Supplies supplies related to administration of CWT/SES program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 0.000 | \$1,000.00   |
| 6      | cost of bus rental, driver salaries/benefits/ diesel fuel/and bus maintenan | 7800                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 390    | Other Purchased Services<br>transportation related costs for<br>CWT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.000 | \$152,854.00 |
| Totals |                                                                             | Such securetic page 1 and the late of a little of a fill |        | teadrocke of Europe 2017. The tead of the edge of the operation of the Authority Control of the | 0.000 | \$611,417.00 |

**DOE 101** 



Gerard Robinson, Commissioner

Florida Department of Education

110011100

|          | Project Award                                                                 | Notification                        | 4224422                         |
|----------|-------------------------------------------------------------------------------|-------------------------------------|---------------------------------|
| ī        | PROJECT RECIPIENT                                                             | 2 PROJECT NUMBER                    |                                 |
| 1        | Gadsden County School District                                                | 200-2442A-2CCC1                     |                                 |
| 3        | PROJECT/PROGRAM TITLE                                                         | 4 AUTHORITY                         |                                 |
| 3        | 21st Century Community Learning Centers                                       |                                     | CLB, ATD, Title IV, Part B      |
|          | 21st Century Community Learning Contors                                       |                                     |                                 |
|          | TAPS 12B028                                                                   | 1                                   |                                 |
| -        | AMENDMENT INFORMATION                                                         | 6 PROJECT PERIODS                   |                                 |
| 5        | Amendment Number:                                                             |                                     |                                 |
| 1        |                                                                               | Budget Period: 08/                  | 01/2011 - 07/31/2012            |
|          | Type of Amendment:                                                            | 2 depot - triter                    | 01/2011 - 07/31/2012            |
| <u> </u> | Effective Date:                                                               | 8 REIMBURSEMENT                     |                                 |
| 7        | AUTHORIZED FUNDING                                                            | Federal Cash Advance                | 0111011                         |
| 1        | Current Approved Budget: \$ 342,528.00                                        | rederat Cash Advance                |                                 |
|          | Amendment Amount:                                                             |                                     |                                 |
| 1        | Estimated Roll Forward:                                                       |                                     |                                 |
|          | Certified Roll Amount:                                                        |                                     |                                 |
|          | Total Project Amount: \$ 342,528.00                                           |                                     |                                 |
| 9        | TIMELINES                                                                     |                                     | 02/21/2012                      |
|          | <ul> <li>Last date for incurring expenditures and issuing purchase</li> </ul> | e orders:                           | 07/31/2012                      |
| 1        | • Date that all obligations are to be liquidated and final dis                | sbursement reports submitted:       | 09/20/2012                      |
|          | <ul> <li>Last date for receipt of proposed budget and program am</li> </ul>   | nendments:                          | <u>07/31/2012</u>               |
|          | <ul> <li>Refund date of unexpended funds; mail to DOE Comptro</li> </ul>      | oller, 325 W. Gaines Street,        |                                 |
|          | 944 Turlington Building, Tallahassee, Florida 32399-040                       | 00:                                 |                                 |
|          | Date(s) for program reports:                                                  |                                     |                                 |
| 10       | DOE CONTACTS                                                                  |                                     | 11 DOE FISCAL DATA              |
| 1        | Program: Lingo, Lani                                                          | Comptroller's Office                |                                 |
|          | Phone: (850) 245 - 0852                                                       | (850) 245-0401                      | DBS: 40 90 60                   |
|          | Email: Lani,Lingo@fldoe.org                                                   | •                                   | EO: 42                          |
|          | Grants Management: Unit B (850) 245-0496                                      |                                     | Object: 720035                  |
|          |                                                                               |                                     |                                 |
| 12       | TERMS AND SPECIAL CONDITIONS                                                  |                                     |                                 |
|          | This project and any amendments are subject to the procedures of              | outlined in the Project Application | on and Amendment Procedures     |
| 1        | for Federal and State Programs (Green Book) and the General A                 | ssurances for Participation in Fe   | deral and State Programs.       |
|          |                                                                               |                                     |                                 |
|          | For federal cash advance projects, monthly expenditures must be               | e submitted to the Comptroller's    | Office by the 20° of each month |
|          | for the preceding month's disbursements utilizing the On-Line D               | Disbursement Reporting System.      |                                 |
|          |                                                                               |                                     |                                 |
|          |                                                                               |                                     |                                 |
| •        | Other: See page 2                                                             |                                     |                                 |
|          |                                                                               |                                     |                                 |
|          |                                                                               |                                     |                                 |
| 1        |                                                                               |                                     |                                 |
|          |                                                                               |                                     |                                 |
| 1        |                                                                               |                                     |                                 |
|          |                                                                               |                                     |                                 |
| 12       | APPROVED:                                                                     |                                     |                                 |
| 13       | ALIROTED.                                                                     |                                     |                                 |
| 1        | $\wedge$                                                                      | //                                  |                                 |
|          |                                                                               | / /                                 |                                 |

Authorized Official on behalf of Gerard Robinson Commissioner of Education DOE-200 Revised 02/05

| A) | Gadsden County School District (GREAT - Cohort 8) |
|----|---------------------------------------------------|
|    | Name of Eligible Recipient / Fiscal Agent         |
| B) |                                                   |
|    | Project Number                                    |

C) TAPS Number 12B028

## FLORIDA DEPARTMENT OF EDUCATION BUDGET NARRATIVE FORM

0071 3 0141

| (1)      | (2)    | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (4)             | (5)    | (6)                         | (7)                       | (8)                        | (9)                       |
|----------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|--------|-----------------------------|---------------------------|----------------------------|---------------------------|
| FUNCTION | OBJECT | ACCOUNT TITLE AND NARRATIVE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | FTE<br>POSITION | AMOUNT | % ALLOCATED to this PROJECT | ALLOWABLE<br>DOE USE ONLY | REASONABLE<br>DOE USE ONLY | NECESSARY<br>DOE USE ONLY |
| 6300     | 110    | Salaries: Program Director Provide management and leadership for the 21 <sup>st</sup> CCLC project, supervise 21 <sup>st</sup> CCLC site coordinators, insure 21 <sup>st</sup> CCLC program activities and services are implemented to achieve the goals and objectives, assist in 21 <sup>st</sup> CCLC data collection, and provide feedback to local partners and stakeholders regarding 21 <sup>st</sup> CCLC program. This individual works 100% for this Gadsden County 21 <sup>st</sup> CCLC program.  12 month employee @ \$52,500/year (\$2,019.23 @ 26 pay periods) | 1.0             | 52,500 | 100%                        |                           |                            |                           |
| 5900     | 126    | Salaries: Certified Teachers (Afterschool) Provide academic enrichment and direct instruction in reading, math, technology, recreation, and science to actively participating 21 <sup>st</sup> CCLC students during 21 <sup>st</sup> CCLC afterschool operational hours.  9 teachers x \$20/hr x 2hr/day x 136 days                                                                                                                                                                                                                                                           | 1.92            | 48,960 | 100%                        |                           |                            |                           |

DOE101 Rev. 08/10

Florida Department of Education

| 5900 | 128 | Salaries: Certified Teachers (Summer/Weekends) Provide academic enrichment and direct instruction in reading, math, technology, recreation, and science to actively participating 21 <sup>st</sup> CCLC students during 21 <sup>st</sup> CCLC summer and weekend operational hours.  8 teachers x \$20/hr x 6hr/day x 24 days= \$23,040 (Sum)                                                                                                                                                                                                                                                               | 0.88 | 24,640 | 100% |  |  |
|------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------|------|--|--|
| 6300 | 136 | 2 teachers x \$20/hr x 4hr/day x 10 days= \$1,600 (W/H)  Salaries: Site Coordinator Coordinate all 21st CCLC site activities for actively participating 21st CCLC students, staff and with the targeted schools. Supervise 21st CCLC instructional and enrichment staff and coordinate with the targeted schools, community agencies, and stakeholders regarding the 21st CCLC program. Site coordinators will supervise the weekend program and work an additional day to close out the summer program.  2 Site Coord x \$22/hr x 3hr/day x 136days= \$17,952 (AS)                                         | 0.60 | 25,652 | 100% |  |  |
| 5900 | 150 | 2 Site Coord x \$22/hr x 7hr/day x 25 days= \$7,700 (Sum)  Salaries: Enrichment Specialists Assist 21 <sup>st</sup> CCLC teachers to provide tutoring, mentoring, and one-on-one instruction for actively participating 21 <sup>st</sup> CCLC students during 21 <sup>st</sup> CCLC afterschool and summer operational hours.  2 Enrich. Sp. x \$12/hr x 2hr/day x 100days= \$4,800 (AS)                                                                                                                                                                                                                    | 0.70 | 8,832  | 100% |  |  |
| 7900 | 161 | 2 Enrich. Sp. x \$12/hr x 7hr/day x 24 days= \$4,032 (Sum)  Salaries: Custodial Services Provide cleaning services exclusively in support of the facilities used by 21st CCLC program during 21st CCLC activities. Cleaning services for the 21st CCLC site will enhance the health and safety of the site during services for actively participating 21st CCLC students. Custodians are paid time and a half during the regular school year and at their hourly rate during the summer.  2 custodians x \$18/hr x 1hr/day x 136 days= \$4,896 (AS) 2 custodians x \$12/hr x 3hr/day x 12 days= \$864 (Sum) | 0.20 | 5,760  | 100% |  |  |

| 7800 | 160 | Salaries: Bus Drivers Provide transportation services for actively participating 21st CCLC students from sites to the students' homes after                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0.88 | 26,400 | 100% |  |  |
|------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------|------|--|--|
|      |     | the 21 <sup>st</sup> CCLC afterschool program has ended and to and from their homes during the summer.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |        |      |  |  |
|      |     | 5 Drivers x \$15/hr x 2hr/day x 136 days= \$20,400 (AS)<br>5 Drivers x \$15/hr x 4hr/day x 20 days= \$6,000 (Sum)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |      |        |      |  |  |
| 6400 | 126 | Supplemental Pay: Professional Development Professional development for six (6) instructional staff actively working with the 21st CCLC program. This professional development includes two (2) days of training on research-based programs in core academic areas to include reading, math and science curriculum. Training will take place at the beginning of the school year and the beginning of the summer program. Subject area teachers, site coordinators, and project director will lead this training. All training for which supplemental pay is used from this funding will occur entirely outside of district-contracted hours for instructional staff.  6 staff x \$20/hr x 6hr/day x 2 days | 0.08 | 1,440  | 100% |  |  |
| 6300 | 210 | Benefits: Retirement Calculated at 9.85% for the 21 <sup>st</sup> CCLC portion of salaries for the Project Director and Site Coordinator.  \$78,152 x 9.85%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |      | 7,698  | 100% |  |  |
| 5900 | 210 | Benefits: Retirement Calculated at 9.85% for the 21st CCLC portion of salaries for Certified Teachers and Enrichment Specialists.  \$82,432 x 9.85%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |      | 8,120  | 100% |  |  |
| 7900 | 210 | Benefits: Retirement Calculated at 9.85% for the 21 <sup>st</sup> CCLC portion of salaries for the Custodians.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      | 567    | 100% |  |  |
|      |     | \$5,760 x 9.85%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      |        |      |  |  |

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| 7800 | 210 | Benefits: Retirement Calculated at 9.85% for the 21 <sup>st</sup> CCLC portion of salaries for Bus Drivers.                                            | 2,600 | 100% |  |  |
|------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------|------|--|--|
|      |     | \$26,400 x 9.85%                                                                                                                                       |       |      |  |  |
| 6300 | 220 | Benefits: FICA Calculated at 7.65% for the 21 <sup>st</sup> CCLC portion of salaries for the Project Director and Site Coordinators.  \$78,152 x 7.65% | 5,979 | 100% |  |  |
| 5900 | 220 | Benefits: FICA                                                                                                                                         | 6,306 | 100% |  |  |
|      |     | Calculated at 7.65% for the 21 <sup>st</sup> CCLC portion of salaries for Certified Teachers and Enrichment Specialists.  \$82,432 x 7.65%             | 0,300 | 100% |  |  |
| 7900 | 220 |                                                                                                                                                        |       |      |  |  |
| 7900 | 220 | Benefits: FICA Calculated at 7.65% for the 21 <sup>st</sup> CCLC portion of salaries for Custodians.                                                   | 441   | 100% |  |  |
|      |     | \$5,760 x 7.65%                                                                                                                                        |       |      |  |  |
| 7800 | 220 | Benefits: FICA Calculated at 7.65% for the 21 <sup>st</sup> CCLC portion of salaries for Bus Drivers.                                                  | 2,020 | 100% |  |  |
|      |     | \$26,400 x 7.65%                                                                                                                                       |       |      |  |  |
| 6300 | 230 | Benefits: Health Insurance Calculated at a flat rate of \$303.33/month for 21st CCLC portion of salaries for the Project Director                      | 3,640 | 100% |  |  |
|      |     | \$303.33/month x 12 months                                                                                                                             |       |      |  |  |
| 6300 | 232 | Benefits: Life Insurance Calculated at 0.285% for the 21 <sup>st</sup> CCLC portion of salaries for the Project Director                               | 150   | 100% |  |  |
|      |     | \$52,500 x .00285                                                                                                                                      |       |      |  |  |

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| 6300 | 240 | Benefits: Worker's Compensation Calculated at 1.333% for the 21 <sup>st</sup> CCLC portion of salaries for the Project Director                                                                                                                                                                                                                                                                                                             | 700   | 100% |  |  |
|------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|------|--|--|
|      |     | \$52,500 x 1.333%                                                                                                                                                                                                                                                                                                                                                                                                                           |       |      |  |  |
| 6300 | 310 | Contracted Services: External Evaluator Conducts the formative and summative evaluations, collects 21 <sup>st</sup> CCLC student and program data, develop reports on student outcomes, provide guidance on 21 <sup>st</sup> CCLC student needs, and feedback/suggestion to improve the delivery of 21 <sup>st</sup> CCLC activities and services to actively participating 21 <sup>st</sup> CCLC students and their families. (Evaluation) | 7,000 | 100% |  |  |
| 5900 | 310 | Contracted Services: Personal Enrichment Specialists To provide enrichment activities such as violence prevention, character building, and parenting skills exclusively to actively participating 21 <sup>st</sup> CCLC students and their families during the 21 <sup>st</sup> CCLC after school and summer operational hours.  2 Specialists @ \$20/hour x 140 hrs = \$5,600 (AS) 2 Specialists @ \$20/hour x 90 hrs = \$3,600 (Sum)      | 9,200 | 100% |  |  |
| 5900 | 310 | Contracted Services: Independent Enrichment Contractors To provide enrichment activities such as arts, drama, dance, music, photography, and karate/fitness exclusively to actively participating 21 <sup>st</sup> CCLC students during the 21 <sup>st</sup> CCLC after school and summer operational hours. Contractors will be paid according to their area of certification and experience.  4 Enrichment x \$20/hr x 80hr               | 6,400 | 100% |  |  |
| 5900 | 310 | Contracted Services: Independent Security Contractor To provide safety and security of actively participating 21 <sup>st</sup> CCLC students by monitoring hallways and outside areas during 21 <sup>st</sup> CCLC program hours.                                                                                                                                                                                                           | 2,600 | 100% |  |  |
|      |     | 1 contractors (security) @ \$13/hr x 200 hrs = \$2,600                                                                                                                                                                                                                                                                                                                                                                                      |       |      |  |  |

| 5900 | 390 | Other Purchased Services: Student Tutors To provide tutoring/mentoring to actively participating 21 <sup>st</sup> CCL students during the 21 <sup>st</sup> CCLC afterschool and summer programs. Students hired to serve as tutors will receive training from the Project Director and/or Site Coordinators regarding expectations of the position and how to deal with various situations, as well as be able to demonstrate their knowledge of subject matter to assist other actively participating 21 <sup>st</sup> CCLC students.  10 student tutors x 32 days x \$7.35/hr x 2.5hr/day |   | 5,880 | 100% |  |  |
|------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|------|--|--|
| 5900 | 510 | Materials and Supplies: Instructional Costs for items such as ink cartridges for student printers, paper, pens, pencils, markers, folders, reading books, and ID badges for use exclusively by actively participating 21 <sup>st</sup> CCLC students and their families during the 21 <sup>st</sup> CCLC program activities.  Est. at \$1,224/site x 2 sites                                                                                                                                                                                                                                |   | 2,448 | 100% |  |  |
|      |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |       |      |  |  |
| 6300 | 510 | Materials and Supplies: Program Evaluation Items to support 21 <sup>st</sup> CCLC data collection and reporting activities such as paper, pens, pencils, folders, and storage containers. (Evaluation)  Est. at \$922.50/site x 2 sites                                                                                                                                                                                                                                                                                                                                                     | , | 1,845 | 100% |  |  |
| 5900 | 590 | Materials/Supplies: Information Dissemination Costs associated with disseminating information about the 21 <sup>st</sup> CLCC program and activities offered to actively participating 21 <sup>st</sup> CCLC students and their families during the 21 <sup>st</sup> CCLC afterschool and summer programs. (Administrative)  Est. at \$200/site x 2 sites                                                                                                                                                                                                                                   |   | 400   | 100% |  |  |

| 6400 | 330 | Travel: Out of County  Costs for three (3) active 21 <sup>st</sup> CCLC staff, with one being the Project Director, to attend the 21 <sup>st</sup> CCLC State Conference.  Costs include registration, lodging, meals, rental car, fuel, and tolls. Information and strategies learned from the conference will be provided to staff who did not attend.  \$300 registration fee x 3 staff = \$900  Lodging\$150/night x 4 nights x 3 staff = \$1800  Per Diem\$36 x 4 days x 3 staff = \$432  Car rental—5 days x \$75 = \$375  Fuel and tolls - \$150                                                                                  | 3,657 | 100% |  |  |
|------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|------|--|--|
| 6400 | 330 | Travel: Out of State  Costs for three (3) active 21 <sup>st</sup> CCLC staff to attend the 21 <sup>st</sup> CCLC National Summer Institute. Costs include airfare, lodging, meals, and airport shuttle. Information and strategies learned from the conference will be provided to staff who did not attend.  \$500 airfare x 3 staff= \$1000  \$150 lodging/night x 3 nights x 3 staff= \$870  \$36 per diem x 3 days x 3 staff= \$216  \$48 airport shuttle x 3staff = \$96                                                                                                                                                            | 3,318 | 100% |  |  |
| 6300 | 330 | Travel: County Travel for 21 <sup>st</sup> CCLC Project Director to visit 21 <sup>st</sup> CCLC program sites at a minimum of once per week to provide on-site assistance exclusively for the 21 <sup>st</sup> CCLC programs. Total mileage per week based on roundtrip distances between Havana Middle (21 <sup>st</sup> CCLC Offices) and Greensboro Elementary (48 miles once per week) and Havana Middle and East Gadsden High School (30 miles once per week). On occasion trips may be made to Gadsden County School District Office in Quincy (28 miles roundtrip).  Based on mileage rate of \$0.445 per mile x 3,133 miles/year | 1,394 | 100% |  |  |

| 7800 | 390 | Other Purchased Services: Student Transportation (AS and Summer)  Cost for providing transportation to actively participating 21 <sup>st</sup> CCLC students' home after the conclusion of the 21 <sup>st</sup> CCLC after school program. Bus transportation during the summer program will be provided from the students' home to the program and back home at the end exclusively for actively participating 21 <sup>st</sup> CCLC students.  (AS) est. 4 buses x 50 miles/day x \$1.50/mile x 135 days=\$40,800 (AS)  (Summer) -est. 4 buses x 70 miles/day x \$1.50/mile x 20 days=\$8,400                                                                                                                                                                                                                                                                                                                                             | 49,200 | 100% |  |  |
|------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|------|--|--|
| 5900 | 390 | Other Purchased Services: Field Trip Transportation and Fees  Educational field trips will be taken to locations such as Florida A&M University and/or Florida State University, Marianna Caverns (science focus), Mission San Luis (history focus), and Tallahassee Junior Museum (grades 3-9). Field trips will clearly support the approved goals and objectives of the 21st CCLC program, will only be to locations within the state of Florida, will only occur during 21st CCLC program hours, and all trips will be based upon established educational curriculum. All field trip expenditures will follow applicable federal, state, and local rules and regulations governing field trips. Tickets will be purchased from educational centers of the field trip locations and will include the available educational components and lesson plans.  Est. 5 buses x \$1.50/mile x est. 83.33 miles/trip x total of 8 trips = \$5,000 | 5,000  | 100% |  |  |
| 6300 | 370 | Phone/internet service To provide phone and internet service for use solely by the 21st CCLC Program Director to communicate and conduct 21st CCLC business. (School district is unable to provide phone/internet as an in-kind service) (Administrative)  Est. \$136.90/month x 12 months                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1,643  | 100% |  |  |

| 7200     | 791     | Indirect Costs Indirect Costs calculated @ state negotiated rate of 3.05% of allowable direct cost items (excluding 600-series object codes and contracted amounts in excess of \$25,000 per contract). (Administrative)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          | 10,138    | 100% |                |       |
|----------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------|------|----------------|-------|
| () 单只数设计 | 4 . 7 4 | Water Park and the Control of the Co | D) TOTAL | \$342,528 |      | of Contraction | V 400 |

ADMINISTRATIVE: \$12,181.00 (3.56%) EVALUATION: \$8,845.00 (2.58%)

|    | Project Award                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |        |                                      | 4212210                          |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------------------------------------|----------------------------------|
| 1  | PROJECT RECIPIENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2      | PROJECT NUMBER                       |                                  |
| 1  | Gadsden County School District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -      | 200-1221A-1CD01                      |                                  |
| 3  | PROJECT/PROGRAM TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 4      | AUTHORITY                            | ,                                |
| ١  | EETT Title II Part D Competitive "Reduced Scope"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |        | 84.318X EETT, Comp                   | etitive & T/A - Title II, Part   |
| 1  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |        | D                                    |                                  |
|    | TAPS 10A57R                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |        |                                      |                                  |
| 5  | AMENDMENT INFORMATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 6      | PROJECT PERIODS                      |                                  |
|    | Amendment Number: 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |                                      |                                  |
|    | Type of Amendment: Budget: Changes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |        | 9                                    | 01/2010 - 09/30/2011             |
|    | Effective Date: 08/17/2011                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | _      |                                      | 01/2010 - 09/30/2011             |
| 7  | AUTHORIZED FUNDING                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 8      | REIMBURSEMENT (                      | OPTION                           |
|    | Current Approved Budget: \$ 212,580.75                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |        | Federal Cash Advance                 |                                  |
|    | Amendment Amount:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |        |                                      |                                  |
|    | Estimated Roll Forward:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |        |                                      |                                  |
|    | Certified Roll Amount:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |        |                                      |                                  |
| _  | Total Project Amount: \$212,580.75                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |        |                                      |                                  |
| 9  | TIMELINES  • Last date for incurring expenditures and issuing purchase                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | orde   | arg.                                 | 09/30/2011                       |
|    | man at a state of the standard and final dial                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | niree  | ement reports submitted:             | 11/20/2011                       |
|    | The state of the s | endn   | nente.                               | 09/30/2011                       |
|    | - 4 . 1 . C . 1 . 1 1 4- DOE Company                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ller   | 325 W Gaines Street                  | 02/30/2011                       |
|    | <ul> <li>Refund date of unexpended runds; mail to DOB Compute<br/>944 Turlington Building, Tallahassee, Florida 32399-040</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0:     | 525 W. Games 54501,                  |                                  |
|    | - () (                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | ٠.     |                                      | Final 12/01/2011                 |
| 10 | Date(s) for program reports:  DOE CONTACTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -      |                                      | 11 DOE FISCAL DATA               |
| 10 | Program: Charles Proctor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Comp   | troller's Office                     |                                  |
|    | Phone: (850) 245 - 9318                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (85    | 50) 245-0401                         | DBS: 44 90 40                    |
|    | Email: Charles.Proctor@fldoc.org                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |        |                                      | EO: 21                           |
|    | Grants Management: Unit A (850) 245-0496                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |        |                                      | Object: 720035                   |
| 12 | TERMS AND SPECIAL CONDITIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |        |                                      |                                  |
|    | This project and any amendments are subject to the procedures of                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | utline | ed in the <u>Project Application</u> | n and Amendment Procedures       |
|    | for Federal and State Programs (Green Book) and the General As                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | ssura  | nces for Participation in Fed        | ierai and State Programs.        |
|    | For federal cash advance projects, monthly expenditures must be                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | subn   | nitted to the Comptroller's (        | Office by the 20th of each month |
| •  | for the preceding month's disbursements utilizing the On-Line Di                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | isbur  | sement Reporting System.             |                                  |
|    | tot the preceding months discussions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |        |                                      |                                  |
|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |        |                                      |                                  |
|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |        |                                      |                                  |
|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |        |                                      |                                  |
|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |        |                                      |                                  |
|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |        |                                      |                                  |
|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |        |                                      |                                  |
| -  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |        |                                      |                                  |
| 13 | APPROVED:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |        |                                      | 6. 4.                            |

Acthorized Official on behalf of Gerard Robinson Commissioner of Education DOE-200 Revised 02/05

| A)        | Gadsden     | B) <u>200-1221A-1CD01</u> | / <u>10A57R</u> |
|-----------|-------------|---------------------------|-----------------|
| District/ | Agency Name | Project Number            | TAPS Number     |
| C)        | 1           |                           |                 |
| Amendm    | ent Number  |                           |                 |

## FLORIDA DEPARTMENT OF EDUCATION BUDGET AMENDMENT NARRATIVE FORM

| D) Total Project Amount Currently Approved | E) Total Project Amount resulting from this Budget Amendment |
|--------------------------------------------|--------------------------------------------------------------|
| \$\$212,580.75                             | \$ <u>\$212,580.75</u>                                       |

| Line Item D FUNCTION | OBJECT | ACCOUNT TITLE AND NARRATIVE                                                                                                                                                                                     | FTE | AMOUNT<br>INCREASE | AMOUNT<br>DECREASE                      |
|----------------------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--------------------|-----------------------------------------|
| 6400                 | 120    | Teacher stipends for teachers to attend trainings (38 teachers x 24 hours x \$25 per hour) and additional training for Teacher Leaders and Content Area Teacher Leaders (9 teachers x 24 hours x \$25 per hour) |     |                    | \$1,000.00                              |
| 6400                 | 310    | Contracted Services, with Consultants and<br>Vendors, professional development services<br>to provide Technology Integration courses,<br>and on-site and on-line training                                       |     |                    | \$1,169.63                              |
| 7200                 | 791    | Indirect Cost at the rate of 3.05%                                                                                                                                                                              |     | \$2,169.63         |                                         |
|                      |        | *                                                                                                                                                                                                               |     |                    |                                         |
|                      |        |                                                                                                                                                                                                                 |     |                    |                                         |
|                      |        |                                                                                                                                                                                                                 |     |                    |                                         |
|                      |        |                                                                                                                                                                                                                 |     |                    |                                         |
|                      |        |                                                                                                                                                                                                                 |     |                    | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
|                      |        |                                                                                                                                                                                                                 |     |                    |                                         |
|                      |        |                                                                                                                                                                                                                 |     |                    |                                         |
|                      |        |                                                                                                                                                                                                                 |     |                    |                                         |
|                      |        |                                                                                                                                                                                                                 |     |                    |                                         |
|                      |        |                                                                                                                                                                                                                 |     | \$2,169.63         | \$2,169.63                              |

Total

Total

DOE 151 Revised 12/07



#### **SUMMARY SHEET**

| RECOMMENDATION TO | SUPERINTENDENT FOR | SCHOOL | BOARD | <b>AGENDA</b>                           |
|-------------------|--------------------|--------|-------|-----------------------------------------|
|                   |                    | 001100 |       | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |

AGENDA ITEM NO. \_\_\_\_\_7c

DATE OF SCHOOL BOARD MEETING:

**September 27, 2011** 

TITLE OF AGENDA ITEMS: Budget Amendment Number Three

**DIVISION:** Finance Department

**PURPOSE AND SUMMARY OF ITEMS:** 

This budget amendment adjusts budget by center for Title I ARRA

FUND SOURCE: 432 (Targeted ARRA Stimulus) Funds

AMOUNT: \$.00

PREPARED BY: Bonnie Wood

POSITION: Assistant Superintendent for Business Services

# Gadsden County School Board 432 (Targeted ARRA Stimulus) Fund Appropriations Budget Amendment Number Three

| 43 | 32 | 2 |
|----|----|---|
| FU | N  | D |

| FUND                |     |                                 |            |                                     |           |                             |            |
|---------------------|-----|---------------------------------|------------|-------------------------------------|-----------|-----------------------------|------------|
| FUNCTION/<br>OBJECT |     | BEGINNING<br>BUDGET<br>7/1/2011 |            | BUDGET AMENDMENT<br>NUMBER<br>THREE |           | BUDGET BALANCE<br>9/22/2011 |            |
| 5100                | 100 | \$                              | 62,178.26  | \$                                  | -         | \$                          | 62,178.26  |
| K-12 Instructional  | 200 | \$                              | 18,047.10  | \$ \$ \$ \$ \$ \$ \$                | -         | \$                          | 18,047.10  |
|                     | 300 | \$                              | 64,920.91  | \$                                  | 10,852.73 | \$                          | 75,773.64  |
|                     | 500 | \$                              | 5,370.45   | \$                                  | _         | \$ \$ \$                    | 5,370.45   |
|                     | 600 | \$                              | (747.78)   | \$                                  | -         | \$                          | (747.78)   |
|                     | 700 | \$                              | -          | \$                                  | -         | \$                          | -          |
| FUNCTOTAL           |     | \$                              | 149,768.94 | \$                                  | 10,852.73 | \$                          | 160,621.67 |
| 5200                | 100 | \$                              | 12,784.60  | \$                                  | -         | \$                          | 12,784.60  |
| Exceptional         | 200 | \$                              | 4,255.16   | \$                                  | -         | \$                          | 4,255.16   |
| Instruction         | 300 | \$ \$                           | 16,496.02  | \$ \$ \$ \$                         | -         | \$ \$ \$ \$ \$              | 16,496.02  |
|                     | 500 | \$                              | 9,897.52   | \$                                  | -         | \$                          | 9,897.52   |
|                     | 600 | \$                              | 35,794.35  | \$                                  | -         | \$                          | 35,794.35  |
|                     | 700 | \$                              | -          | \$                                  | -         | \$                          | -          |
| FUNCTOTAL           |     | \$                              | 79,227.65  | \$                                  | -         | \$                          | 79,227.65  |
| 5300                | 100 | \$                              | -          | \$                                  | -         | \$                          | -          |
| Vocational          | 200 | \$                              | -          | \$                                  | -         | \$                          | -          |
| Technical           |     |                                 |            |                                     |           |                             |            |
| FUNCTOTAL           |     | \$                              | -          | \$                                  | · -       | \$                          | -          |
| 6100                | 100 | \$                              | 5,416.68   | \$                                  | -         | \$                          | 5,416.68   |
| Pupil               | 200 | \$                              | 738.04     | \$                                  | -         | \$                          | 738.04     |
| Personnel           | 300 | \$<br>\$                        | 7,175.60   | \$ \$ \$ \$                         | -         | \$ \$ \$                    | 7,175.60   |
| Services            | 500 | \$                              | 3,159.22   | \$                                  | -         | \$                          | 3,159.22   |
|                     | 600 | \$                              | 2,742.81   | \$                                  | -         | \$                          | 2,742.81   |
|                     | 700 | \$                              | -          | \$                                  | -         | \$                          | -          |
| FUNCTOTAL           |     | \$                              | 19,232.35  | \$                                  | -         | \$                          | 19,232.35  |
| 6200                | 100 | \$                              | _          | \$                                  | 37,692.79 | \$                          | 37,692.79  |
| Instructional       | 200 | \$                              | -          | \$                                  | 6,339.84  | \$                          | 6,339.84   |
| Media               | 300 | \$ \$ \$ \$ \$                  | -          | \$ \$ \$ \$ \$ \$                   | 3,645.84  | \$ \$ \$ \$                 | 3,645.84   |
| Service             | 500 | \$                              | -          | \$                                  | 5,156.52  | \$                          | 5,156.52   |
|                     | 600 | \$                              | -          | \$                                  | 10,054.54 | \$                          | 10,054.54  |
|                     | 700 | \$                              | -          | \$                                  | -         | \$                          | -          |
| 6200 FUNCTOTAL      |     | \$                              | -          | \$                                  | 62,889.53 | \$                          | 62,889.53  |

# Gadsden County School Board 432 (Targeted ARRA Stimulus) Fund Appropriations Budget Amendment Number Three

| GRANDTOTAL                                     |            | \$       | 378,180.08              | \$            | (0.00)                  | \$                | 378,180.08  |
|------------------------------------------------|------------|----------|-------------------------|---------------|-------------------------|-------------------|-------------|
| FUNCTOTAL                                      |            | \$       | 5,550.74                | \$            | -                       | \$                | 5,550.74    |
|                                                | 700        | \$       | -                       | \$            | -                       | \$                | -           |
|                                                | 600        | \$       | -                       | * * * * * * * | -                       | \$ \$ \$ \$ \$ \$ | -           |
|                                                | 500        | \$       | -                       | \$            | -                       | \$                | -           |
|                                                | 400        | \$       | -                       | \$            | -                       | \$                | -           |
|                                                | 300        | \$       | -                       | \$            | -                       | \$                | -           |
| Transportation                                 | 200        | \$       | 2,550.74                | \$            | -                       | \$                | 2,550.74    |
| 7800                                           | 100        | \$       | 3,000.00                | \$            |                         | \$                | 3,000.00    |
| FUNCTOTAL                                      |            | \$       | (12,099.41)             | \$            | -                       | \$                | (12,099.41) |
| 7700<br>Central Services                       | 600        | \$       | (12,099.41)             | \$            | -                       | \$                | (12,099.41) |
| FUNCTOTAL                                      |            | \$       | 3,136.04                | \$            | -                       | \$                | 3,136.04    |
| 7200<br>General Admin.                         | 700        | \$       | 3,136.04                | \$            | -                       | \$                | 3,136.04    |
| FUNCTOTAL                                      |            | \$       |                         | \$            | -                       | \$                | -           |
| 6500<br>Instructional<br>Related<br>Technology | 300        | \$       | -                       | \$            | -                       | \$                | -           |
| FUNCTOTAL                                      |            | \$       | 55,291.29               | \$            | (55,291.29)             | \$                |             |
|                                                |            |          |                         |               |                         |                   |             |
|                                                | 700        | \$       | -                       | \$            | -                       | \$                | -           |
|                                                | 600        | \$       | -                       | \$<br>\$      | (1,430.34)              | \$<br>\$          | -           |
| Stair Training                                 | 500        | \$       | 1,458.54                | \$            | (1,458.54)              | \$                | -           |
| Staff Training                                 | 300        | \$<br>\$ | (3,009.72)<br>40,940.13 | \$            | 3,009.72<br>(40,940.13) | \$                | -           |
| 6400<br>Instructional                          | 100<br>200 | \$       | 15,902.34               | \$            | (15,902.34)             | \$                | -           |
| FUNCTOTAL                                      |            | \$       | 78,072.48               | \$            | (18,450.97)             | \$                | 59,621.51   |
|                                                | 700        | \$       | -                       | \$            | -                       | \$                | -           |
|                                                | 600        | \$       | 14,422.70               | \$            | (14,422.70)             | \$                | -           |
|                                                | 500        | \$       | 5,156.52                | \$            | (2,420.37)              | \$                | 2,736.15    |
| Curriculum Dev.                                | 300        | \$       | 3,543.27                | \$            | 31,396.86               | \$                | 34,940.13   |
| InstructioanI                                  | 200        | \$       | 7,375.75                | \$            | (8,854.61)              | \$                | (1,478.86)  |
| 6300                                           | 100        | \$       | 47,574.24               | \$            | (24,150.15)             | \$                | 23,424.09   |

## Gadsden County School Board 432 (Targeted ARRA Stimulus) Fund Estimated Revenue Budget Amendment Number Three

| 432                   |    | ESTIMATED             |    | BUDGET AMENDMENT |    | <b>ENDING ESTIMATED</b> |  |
|-----------------------|----|-----------------------|----|------------------|----|-------------------------|--|
| <b>REVENUE OBJECT</b> |    | <b>REVENUE 7/1/11</b> |    | NUMBER THREE     |    | 9/22/2011               |  |
| 230                   | \$ | 162,097.52            | \$ | -                | \$ | 162,097.52              |  |
| 240                   | \$ | 216,082.56            | \$ | -                | \$ | 216,082.56              |  |
| 290                   | \$ | -                     | \$ | -                | \$ | -                       |  |
| 299                   | \$ | -                     | \$ | -                | \$ | -                       |  |
| <b>GRAND TOTAL</b>    | \$ | 378,180.08            | \$ | -                | \$ | 378,180.08              |  |

#### SUMMARY SHEET

| RECOMMENDATION TO SI | UPERINTENDENT FOR SC | CHOOL BOARD AGENDA |
|----------------------|----------------------|--------------------|
|----------------------|----------------------|--------------------|

| AGENDA ITEM NO. | 7d |
|-----------------|----|
|                 |    |

DATE OF SCHOOL BOARD MEETING:

**September 27, 2011** 

TITLE OF AGENDA ITEMS: Budget Amendment Number Four

**DIVISION:** Finance Department

PURPOSE AND SUMMARY OF ITEMS:

To post budget for the fourth quarter of 10-11 as indicated on the second amendment to the award.

FUND SOURCE: 434(Race To The Top) Funds

AMOUNT:

\$ 168,526.69

PREPARED BY:

**Bonnie Wood** 

POSITION:

**Assistant Superintendent for Business Services** 

# Gadsden County School Board 434 (ARRA Race To The Top) Fund Appropriations Budget Amendment Number Four

| 4  | 134 |   |
|----|-----|---|
| FI | INI | ٦ |

| FUND                |     |      | BEGINNING          | RUE      | OGET AMENDMENT |          |                          |
|---------------------|-----|------|--------------------|----------|----------------|----------|--------------------------|
| FUNCTION/<br>OBJECT |     |      | BUDGET<br>7/1/2011 | BOL      | NUMBER<br>FOUR | BUD      | GET BALANCE<br>9/22/2011 |
| 5100                | 100 | \$   | -                  | \$       | -              | \$       | -                        |
| K-12 Instructional  | 200 | \$   | -                  | \$       | -              | \$       | -                        |
|                     | 500 | \$   | -                  | \$       | 62,742.00      | \$       | 62,742.00                |
|                     | 600 | \$   | -                  | \$       |                | \$       | -                        |
| FUNCTOTAL           |     | \$   |                    | \$       | 62,742.00      | \$       | 62,742.00                |
| 6400                | 100 | \$   | -                  | \$       | 50,909.88      | \$       | 50,909.88                |
| Instructional       | 200 | \$   | -                  | \$       | 3,620.12       | \$       | 3,620.12                 |
| Staff Training      | 300 | \$   | -                  | \$ \$ \$ | 6,580.57       | \$       | 6,580.57                 |
|                     | 500 | \$   | -                  | \$       | 7,593.32       | \$       | 7,593.32                 |
|                     | 600 | \$   | -                  | \$       | 5,542.68       | \$       | 5,542.68                 |
|                     | 700 | \$   | -                  | \$       | -              | \$       | -                        |
| FUNCTOTAL           |     | \$   | -                  | \$       | 74,246.57      | \$       | 74,246.57                |
| 7200                | 100 | \$   | -                  | \$       | -              | \$       | -                        |
| General             | 200 | \$   | -                  | \$       | -              | \$       | -                        |
| Administration      | 700 | \$   | -                  | \$       | 5,857.00       | \$       | 5,857.00                 |
| FUNCTOTAL           |     | \$   | -                  | \$       | 5,857.00       | \$       | 5,857.00                 |
| 7700                | 100 | \$   |                    | \$       | 21,667.00      | \$       | 21,667.00                |
| Central             | 300 | \$   | -                  | \$       | 2,684.17       | \$<br>\$ | 2,684.17                 |
| Services            | 500 | \$   | -                  |          | -              | \$       | -                        |
|                     | 700 | \$   | -                  | \$       | -              | \$       | -                        |
| FUNCTOTAL           |     | \$   | -                  | \$       | 24,351.17      | \$       | 24,351.17                |
| 8200                | 100 | del. |                    | \$       | -              |          |                          |
| Admin               | 200 | \$   | -                  | \$       | -              | \$       | -                        |
| Technology          | 300 | \$   | -                  | \$       | 1,329.95       | \$       | 1,329.95                 |
| Services            | 400 | \$   | •                  | \$       | -              | \$       | -                        |
|                     | 500 | \$   | -                  | \$       | -              | \$       | -                        |
|                     | 600 | \$   | -                  | \$       | -              | \$       | -                        |
| FUNCTOTAL           |     | \$   | -                  | \$       | 1,329.95       | \$       | 1,329.95                 |
| GRANDTOTAL          |     | \$   | -                  | \$       | 168,526.69     | \$       | 168,526.69               |

# Gadsden County School Board 434 (ARRA Race To The Top) Fund Estimated Revenue Budget Amendment Number Four

| ENDING ESTIMATED | ESTIMATED BUDGET AMENDMENT |    |        |         | 434 FUND                 |
|------------------|----------------------------|----|--------|---------|--------------------------|
| 9/22/2011        | NUMBER FOUR                |    | 7/1/11 | REVENUE | <b>REVENUE OBJECT</b>    |
| 168,526.69       | \$<br>168,526.69           | \$ | -      |         | \$<br>214                |
| 168,526.69       | \$<br>168,526.69           | \$ | -      |         | \$<br><b>GRAND TOTAL</b> |



| Activity                                                                | Object<br>Description               | Function | Object | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Y2Q1        |
|-------------------------------------------------------------------------|-------------------------------------|----------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Classroom teacher stipends(B)(3)(1)                                     | Classroom<br>Teachers               | 6400     | 1772   | Stipends for classroom teachers to attend professional development trainings outside the regular school day for lesson study –regular rate of pay which is between \$18 and \$30 per hour X 1,325 teachers (duplicated costs over the years). If over 4 hours teachers get \$125 per day per union contract so estimated teachers would change if paid at that rate. 1,325 teachers would likely mean approximately 440 individual paid teacher training days per year with many trainings involving same teachers getting stipends for multiple trainings - approximately 94 stipends paid per quarter | \$3,530     |
|                                                                         | Substitute                          |          |        | Substitute teachers to replace classroom teachers for professional development while teachers are participating in lesson study modeling - \$60 average - 288 days of subs over the 4 years -                                                                                                                                                                                                                                                                                                                                                                                                           | \$0.00      |
| Substitutes(B)(3)(1)                                                    | Teachers                            | 6400     | 140    | approximately 20 sub days per quarter                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |
| Supplies and materials(B)(3)(4)                                         | Supplies                            | 5100     | 510    | Instructional supplies for expanding STEM career offerings in the sciences (see Appendix F: Plant Biotechnology Supply List 1, 2, 3, and 4)                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$54,617.00 |
| Instructional classroom supplies required to mount smartboard (B)(3)(4) | Supplies                            | 5100     | 510    | Rail/bracket kits, mounts, ceiling hookups for smartboard (see Appendix F: Supply List 5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$0.00      |
| Instructional textbooks<br>(B)(3)(4)                                    | Textbooks                           | 5100     | 520    | Introduction to Agriscience and Agriscience fundamentals textbooks and teacher/lab manuals (see Appendix F: Supply List 5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$8,125     |
| Instructional student<br>equipment - capitalized<br>over \$750          | Computer<br>Hardware<br>Capitalized | 5100     | 643    | Purchase of classroom smartboard for the science classroom at the high school (see Appendix F: Supply List 5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$0.00      |

| Activity                                                                        | Object<br>Description                        | Function | Object | Description                                                                                                                                                                                                                                                                                                                                                                                                          | Y2Q1       |
|---------------------------------------------------------------------------------|----------------------------------------------|----------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Instructional student<br>equipment - non<br>capitalized under<br>\$750 (B(3)(4) | Computer<br>Hardware<br>Non-<br>Capitalized  | 5100     | 644    | Update science classroom in high school with 5 student desktop computers, document camera, LCD projector (see Appendix F: Supply List 5)                                                                                                                                                                                                                                                                             | \$0.00     |
| Contracted services to hang Smartboard and image computers (B)(3)(4)            | Professional<br>and<br>Technical<br>Services | 6500     | 310    | Hang smartboard and image computers 5 hours \$ 40 per hour (Appendix F: Supply List 5)                                                                                                                                                                                                                                                                                                                               | \$0.00     |
| Contracted services to construct greenhouse (B)(3)(4)                           | Professional<br>and<br>Technical<br>Services | 7400     | 310    | Contracted services to install greenhouse adjacent to science classroom in high school (2 contractors at \$40 per hour for approximately 35 hours) (see Appendix F: Supply List 5)                                                                                                                                                                                                                                   | \$0.00     |
| Student data<br>systems(C)(3)(i)(iii)                                           | Rentals                                      | 8200     | 360    | Partial payment of a new student data system to collect, analyze, and report to FDOE as required for the project - this data system will replace the current system for collecting student data and will support the data collection required for the RTTT grant. The anticipated cost of the new system is between \$150,000 and \$200,000 to implement - RTTT grant would be used to support the initial purchase. | \$1,329.95 |
| Purchased<br>services(D)(2)(i)-(iii)                                            | Professional<br>and<br>Technical<br>Services | 7710     | 310    | Consultant to provide evaluation services to develop teacher and leader performance evaluations and evaluate program implementation                                                                                                                                                                                                                                                                                  | \$0.00     |

| Activity                            | Object<br>Description         | Function | Object | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Y2Q1                          |
|-------------------------------------|-------------------------------|----------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Performance<br>pay(D)(3)            | Other<br>Employee<br>Benefits | 5100     | 290    | Annual performance supplemental pay for certified staff with 65% of their students making learning gains, initially the performance supplemental pay will be limited to learning gains in reading, each year student data will be evaluated to determine the next academic district wide focus for performance supplemental pay - the use of data in human capital decisions supplements will range from \$1,000 to \$2,500 depending on the percentage of students above 65% who make learning gains with the average at \$1,750 per teacher and approximately 57 teachers earning the supplement (maybe more depending on the % of learning gains earned - will occur annually | \$0.00                        |
|                                     |                               |          |        | Teachers who earn a certification in reading and teach reading during the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                               |
| Reading incentive pay(D)(3)         | Other<br>Employee<br>Benefits | 5100     | 290    | instructional day will receive a \$1,500 annual incentive for the duration of the grant; teachers completing all the competencies of CAR-PD within the four year award will receive a one-time only incentive of \$1,000 - the use of data in human capital decisions - approximately 100 teachers will receive the \$1,000 supplement and approximately 67 teachers will receive the \$1,500 (this is ONLY an approximation based on teachers who could earn this credential and is subject to change annually)                                                                                                                                                                 | \$0.00                        |
|                                     |                               |          |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 110 200 0 <b>d</b>            |
|                                     |                               |          |        | Stipends for classroom teachers to attend professional development trainings outside the regular school day for focused reading and science professional                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$51,000 47,379.88            |
|                                     |                               |          |        | development regular rate of pay which is between \$18 to \$30 per hour (average of \$25 per hour) times 3275 teachers (duplicated counts over the years) if over 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 3614.84 6400-2                |
| Classroom teacher<br>tipends (D)(5) | Classroom<br>Teachers         | 6400     | 122    | hours teachers get \$125 per day per union contract so estimated teachers would change if paid at that rate. 3275 teachers would likely mean approximately 440 individual paid teacher training days per year with many trainings involving same teachers getting stipends for multiple trainings - approximately 234 paid stipends per quarter                                                                                                                                                                                                                                                                                                                                  | 3614.84 6400-2<br>5.28 6400-2 |

| Activity                        | Object<br>Description                        | Function | Object | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Y2Q1       |
|---------------------------------|----------------------------------------------|----------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Substitutes (D)(5)              | Substitute<br>Teachers                       | 6400     | 140    | Substitute teachers to replace classroom teachers for professional development while teachers are participating in focused professional development in reading and science \$60 average - 712 days of subs over the 4 years - approximately 44 sub days per quarter                                                                                                                                                                                                       | \$0.00     |
| Purchased<br>services(D)(5)     | Professional<br>and<br>Technical<br>Services | 6400     | 310    | Consultants to provide training and professional development to support project goals and deliverables - approximately 38 consultants at an average of \$500 per day for trainings - 1 consultant per training - trainings may be multi-day depending on type of training. The trainings will occur yearly (Committed \$13, 150 of \$19, 775 to Butler and Sadler throughout course of year-therefore, we have \$7,925 left for a consultant—Twainga—Plant Biotechnology) | \$2,300    |
| Purchased<br>services(D)(5)     | Travel                                       | 6400     | 330    | Travel to support professional development and training - travel reimbursement is .445 per mile if driving personal vehicle, rental car and gas paid in full; meals with travel out of town and overnight stay include breakfast \$6 if before 6 a.m. and extends beyond 8 a.m.; \$11 lunch when travel begins before noon and extends beyond 2 p.m.; \$19 dinner                                                                                                         | \$1,567    |
| Other purchased services (D)(5) | Other<br>Purchased<br>Services               | 6400     | 390    | Other purchased services like printing and binding (see supply list under professional development)                                                                                                                                                                                                                                                                                                                                                                       | \$2,713.57 |
| Supplies and materials (D)(5)   | Supplies                                     | 6400     | 510    | Supplies and materials for focused professional development in reading and science to support PD trainings (see supply list under appendix for professional development)                                                                                                                                                                                                                                                                                                  | \$210.32   |

| Activity                                           | Object<br>Description               | Function | Object | Description                                                                                                                                                                                                                                                   | Y2Q1       |
|----------------------------------------------------|-------------------------------------|----------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Training equipment capitalized (over \$750) (D)(4) | Computer<br>Hardware<br>Capitalized | 6400     | 643    | Computer and document camera for training purposes (document camera at \$1199.99 A4619546 item # manufacturer 13040221; CRP 221 Projector bundle) (Dell computer XPS15 Windows 7 Home Premium laptop \$1589.98                                                | \$5,542.68 |
| Other expenses(D)(5)                               | Dues and<br>Fees                    | 6400     | 730    | Dues and fees - the average registration fee for conferences is \$300 for approximately 50 registrations to trainings - some trainings will not require registration fees                                                                                     | \$0.00     |
| Supplies and materials (E)(2)(3)                   | Supplies                            | 5100     | 510    | Instructional supplies for expanding STEM career offerings in the sciences (See Appendix for MOU 12)                                                                                                                                                          | \$7,383    |
| Project<br>Coordinator(E)(2)(3)                    | Administrator                       | 7700     | 110    | Project Coordinator to handle the day to day operations of the project working closely with K12 Director, Staff Development Director, school principals, FDOE, Assessment Specialist/GCPS staff to implement the program with fidelity salary (\$65,000/year) | \$21,667   |
| Retirement(E)(2)(3)                                | Retirement                          | 7700     | 210    | Retirement for project coordinator at 4.420%                                                                                                                                                                                                                  | \$1,000    |
| Social Security(E)(2)(3)                           | Social<br>Security                  | 7700     | 220    | Social security for project coordinator at 7.65%                                                                                                                                                                                                              | \$1,474.75 |
| Group Health(E)(2)(3)                              | Group<br>Insurance                  | 7700     | 230    | Group health for project coordinator varies with each employee depending on the level of coverage, average \$4668 per year                                                                                                                                    | \$67.00    |

| Life insurance(E)(2)(3)        | Life<br>Insurance                              | 7700 | 232 | Life insurance for project coordinator average .27%                   | \$42.42      |
|--------------------------------|------------------------------------------------|------|-----|-----------------------------------------------------------------------|--------------|
| Workers compensation(E)(2)(3)  | Workers<br>Compensation                        | 7700 | 240 | Workers compensation for project coordinator - average 1.27%          | \$100.00     |
| Indirect Cost @<br>3.79%(C)(2) | Miscellaneous<br>Expenses                      | 7200 | 790 | Indirect cost for program operation for all four years of the project | \$5,857      |
| Furniture                      | Tables and<br>Chairs for<br>Training<br>Center | 6400 | 644 | Furniture for delivering professional development                     | \$0.00       |
| Total                          |                                                |      | 3   |                                                                       | \$168,526.69 |

#### **SUMMARY SHEET**

| RECOMMENDATION T | SUPERINTENDENT FOR SCHOOL BOARD AGENDA | 4 |
|------------------|----------------------------------------|---|
| AGENDA ITEM NO.  | 7e                                     |   |

DATE OF SCHOOL BOARD MEETING: September 27, 2011

TITLE OF AGENDA ITEMS: Finalized 2010-2011 Superintendent's Annual Financial Report

**DIVISION:** Finance Department

**PURPOSE AND SUMMARY OF ITEMS:** 

Board approval is requested for the finalized 2010-2011 Superintendent's Annual Financial Report.

Governmental Accounting Standards Board (GASB) requires all governments, including special-purpose governments such as school districts, to implement a financial reporting model comprised of Management's Discussion and Analysis (MD&A), basic financial statements, notes to the financial statements, and other required supplementary information. Also, the Report complies with the format for the Comprehensive Annual Financial Report presented in the Codification of Governmental Accounting and Financial Reporting Standards (Statement 34 Edition) published by the GASB.

**FUND SOURCE:** 

**All Funds** 

PREPARED BY:

**Bonnie Wood** 

POSITION:

**Assistant Superintendent for Business Services** 

#### FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF GADSDEN COUNTY

For the Fiscal Year Ended June 30, 2011

Return completed form to: Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Room 824 Tallahassee, FL 32399-0400

|                 |                                                                            | PAGE NU              | J <b>MBER</b> |
|-----------------|----------------------------------------------------------------------------|----------------------|---------------|
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| Exhibit A-1     | Management's Discussion and Analysis                                       | 1                    | 1             |
| Exhibit B-1     | Statement of Net Assets                                                    | 2                    | 2             |
| Exhibit B-2     | Statement of Activities                                                    | 3                    | 3             |
| Exhibit C-1     | Balance Sheet - Governmental Funds                                         | 4                    | 4             |
| Exhibit C-2     | Reconciliation of the Governmental Funds Balance Sheet to the Statement of |                      |               |
|                 | Net Assets                                                                 | 5                    | 5             |
| Exhibit C-3     | Statement of Revenues, Expenditures, and Changes in Fund Balances -        |                      |               |
|                 | Governmental Funds                                                         | 6                    | 6             |
| Exhibit C-4     | Reconciliation of the Statement of Revenues, Expenditures, and Changes in  |                      |               |
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| Exhibit C-7     | Statement of Cash Flows - Proprietary Funds                                | 10                   | 10            |
| Exhibit C-8     | Statement of Fiduciary Net Assets                                          | 11                   | 11            |
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| Exhibit D-1     | Notes to the Financial Statements                                          | 18                   | 18            |
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| Exhibit E-1     | Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget  |                      |               |
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| Exhibit E-2a-d  | Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget  |                      |               |
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|                 |                                                                            |                      |               |

The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2011, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1091.51(12)(b), F.S.). This report was approved by the school board on September 6,

District Superintendent's Signature

Date

#### GADSDEN COUNTY DISTRICT SCHOOL BOARD

#### MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management of the Gadsden County District School Board has prepared the following discussion and analysis of financial activities for the fiscal year ended June 30, 2011. The intent of this discussion and analysis is to (a) assist the reader in focusing on significant financial issues, (b) provide an overview and analysis of the District's financial activities, (c) identify changes in the District's financial position, (d) identify material deviations from the approved budget, and (e) highlight significant issues in individual funds. Because the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the District's financial statements and notes to financial statements.

#### FINANCIAL HIGHLIGHTS

Key financial highlights for the 2011 fiscal year are as follows:

- The District's total net assets decreased by \$513 thousand, or .7 percent.
- General revenues total \$60 million, or 93 percent of all revenues in the 2011 fiscal year, as compared to \$55.2 million, or 90 percent for the 2010 fiscal year. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$4.3 million, or 6.7 percent as compared to \$5.9 million, or 10 percent in the prior year.
- The assigned and unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, totals \$4.4 million at June 30, 2011, or 10.4 percent of General Fund expenditures as compared to an unreserved fund balance of 2.8 million, or 7 percent of expenditures at June 30, 2010.
- During the current year, General Fund revenues exceeded expenditures by \$1.2 million. This may
  be compared to last year's results in which General Fund expenditures exceeded revenues by
  \$994.4 thousand.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

The basic financial statements consist of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

#### **Government-Wide Financial Statements**

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net assets and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the District presented on the accrual basis of accounting. The statement of net assets provides information about the government's financial position, its assets and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the net assets, is a measure of the financial health of the District. The statement of activities presents information about the change in the District's net assets, the results of operations, during the fiscal year. An increase or decrease in net assets is an indication of whether the District's financial health is improving or deteriorating.

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

- Governmental activities This represents most of the District's services, including its educational
  programs: basic, vocational, adult, and exceptional education. Support functions such as
  transportation and administration are also included. Local property taxes and the state's education
  finance program provide most of the resources that support these activities.
- Component units The District presents a charter school as a separate legal entity as discretely
  presented component unit. Although a legally separate organization, the component unit is included in
  this report because it meets the criteria for inclusion provided by generally accepted accounting
  principles. Financial information for the component unit is reported separately from the financial
  information presented for the primary government.

Over a period of time, changes in the District's net assets are an indication of improving or deteriorating financial condition. This information should be evaluated in conjunction with other non-financial factors, such as changes in the District's property tax base, student enrollment, and the condition of the District's capital assets, including its school buildings and administrative facilities.

#### **Fund Financial Statements**

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

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental funds use a spendable financial resources measurement focus rather than the economic resources measurement focus found in the government-wide financial statements. This financial resources measurement focus allows the governmental fund statements to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year.

The governmental fund statements provide a detailed short-term view that may be used to evaluate the District's near-term financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the government-wide financial statements. To facilitate this comparison, both the governmental funds balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental funds to governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Special Revenue – Other Fund, Special Revenue – ARRA Economic Stimulus Fund, Capital Projects – Local Capital Improvement Fund, and Capital Projects – Other Fund. Data from other governmental funds are combined into a single, aggregated presentation.

The district adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule has been provided for the General and major Special Revenue Funds to demonstrate compliance with the budget.

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

funds are used only for their intended purposes. The district uses agency funds to account for resources held for student activities and groups.

#### **Notes to Financial Statements**

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

#### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information.

#### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net assets may serve over time as a useful indicator of a government's financial position. The following is a summary of the District's net assets as of June 30, 2011, compared to net assets as of June 30, 2010:

#### Net Assets, End of Year

|                                                                                                    | Governmental<br>Activities |                                    |    |                                        |  |  |  |  |
|----------------------------------------------------------------------------------------------------|----------------------------|------------------------------------|----|----------------------------------------|--|--|--|--|
|                                                                                                    |                            | 6-30-11                            |    | 6-30-10                                |  |  |  |  |
| Current and Other Assets<br>Noncurrent Assets<br>Capital Assets                                    | \$                         | 8,620,484<br>692,227<br>73,996,626 | \$ | 8,438,119<br>75,452,285                |  |  |  |  |
| Total Assets                                                                                       | \$                         | 83,309,336                         | \$ | 83,890,404                             |  |  |  |  |
| Other Liabilities<br>Long-Term Liabilities                                                         | _                          | 1,261,009<br>5,814,313             | _  | 717,559<br>6,425,076                   |  |  |  |  |
| Total Liabilities                                                                                  | \$                         | 7,075,322                          | \$ | 7,142,635                              |  |  |  |  |
| Net Assets:<br>Invested in Capital Assets -<br>Net of Debt<br>Restricted<br>Unrestricted (Deficit) |                            | 72,556,626<br>3,478,445<br>198,944 | _  | 73,847,285<br>4,523,009<br>(1,622,525) |  |  |  |  |
| Total Net Assets                                                                                   | \$                         | 76,234,014                         | \$ | 76,747,769                             |  |  |  |  |

The largest portion of the District's net assets (95 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending.

The restricted portion of the District's net assets (5 percent) represents resources that are subject to external restrictions on how they may be used. The unrestricted net assets may be used to meet the government's ongoing obligations to students, employees, and creditors.

The key elements of the changes in the District's net assets for the fiscal years ended June 30, 2011, and June 30, 2010, are as follows:

#### Operating Results for the Year

|                                                 |    | Govern     | nmen   |            |
|-------------------------------------------------|----|------------|--------|------------|
|                                                 | _  | 6-30-11    | villes | 6-30-10    |
| Barrer Barrer                                   |    |            |        |            |
| Program Revenues:<br>Charges for Services       | \$ | 401,668    | \$     | 413,023    |
| Operating Grants and Contributions              | Ψ  | 3,642,157  | Ψ      | 5,054,391  |
| Capital Grants and Contributions                |    | 293,998    |        | 433,172    |
| General Revenues:                               |    | 293,990    |        | 400,172    |
| Property Taxes, Levied for Operational Purposes |    | 9,624,038  |        | 9,647,014  |
| Property Taxes, Levied for Capital Projects     |    | 2,196,000  |        | 2,243,610  |
| Grants and Contributions Not Restricted         |    | 2,100,000  |        | _,,        |
| to Specific Programs                            |    | 47,671,761 |        | 42,403,839 |
| Unrestricted Investment Earnings                |    | 43,132     |        | 57,106     |
| Miscellaneous                                   |    | 1,076,182  |        | 840,828    |
| Special Items                                   |    | (393,575)  | _      |            |
| Total Revenues                                  | \$ | 64,555,361 | \$     | 61,092,983 |
| Functions/Program Expenses:                     |    |            |        |            |
| Instruction                                     | \$ | 31,109,026 | \$     | 29,669,632 |
| Pupil Personnel Services                        |    | 3,026,657  |        | 2,983,096  |
| Instructional Media Services                    |    | 1,086,776  |        | 844,687    |
| Instruction and Curriculum Development Services |    | 2,515,088  |        | 2,234,862  |
| Instructional Staff Training                    |    | 1,470,277  |        | 1,153,342  |
| Instruction Related Technology                  |    | 117,064    |        | 74,165     |
| Board of Education                              |    | 830,056    |        | 712,686    |
| General Administration                          |    | 758,764    |        | 855,270    |
| School Administration                           |    | 3,483,536  |        | 3,455,598  |
| Facilities Acquisition and Construction         |    | 300,599    |        | 365,357    |
| Fiscal Services                                 |    | 488,221    |        | 521,363    |
| Food Services                                   |    | 3,921,480  |        | 3,364,292  |
| Central Services                                |    | 441,227    |        | 435,108    |
| Pupil Transportation Services                   |    | 4,437,405  |        | 3,684,967  |
| Operation of Plant                              |    | 5,569,317  |        | 5,340,082  |
| Maintenance of Plant                            |    | 1,471,472  |        | 1,479,346  |
| Administrative Technology Services              |    | 416,330    |        | 444,077    |
| Community Services                              |    | 356,657    |        | 450,466    |
| Interest on Long-Term Debt                      |    | 129,994    |        | 87,006     |
| Unallocated Depreciation Expenses               | _  | 3,139,170  |        | 2,740,802  |
| Total Functions/Program Expenses                | \$ | 65,069,116 | \$     | 60,896,206 |
| Increase (Decrease) in Net Assets               | \$ | (513,755)  | \$     | 196,776    |

Federal revenues increased by \$3.9 million or 28 percent, primarily due to a Federal ARRA Stimulus grant expenditures. The largest revenue source is State revenue (48 percent).

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

Other State revenues are primarily for meeting the requirements of the Class Size Amendment. There were no material changes in Other State revenues.

Instructional expenses represent 60 percent of total governmental expenses in the 2010-11 fiscal year. Instructional expenses increased by \$2.3 million, or 6.3 percent, from the previous year due mainly to an increase in employment of additional instructional staff.

#### FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

#### **Major Governmental Funds**

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, assigned and unassigned fund balance is \$4.3 million, while the total fund balance is \$5.3 million. The total fund balance increased by \$1.3 million during the fiscal year. Key factors in this growth are as follows:

- There were no material reductions in State and Local funding.
- The District continued to receive the Federal Stimulus Funds recorded in the ARRA Federal which were used to pay for annual contract teachers' salaries in the General Fund.

Special Revenue - Other Federal Programs - Other Federal Programs accounts for the financial resources of certain Federal grant programs.

Special Revenue - ARRA Economic Stimulus Fund - to account for certain Federal grant program resources related to the American Recovery and Reinvestment Act of 2009.

The Capital Projects – Local Capital Improvement Fund has a total fund balance of \$1.8 million, all of which is restricted for the acquisition, construction, and maintenance of capital assets. The fund balance decreased in the current year due to the completion of renovations of various facilities and the purchases of buses.

#### GENERAL FUND BUDGETARY HIGHLIGHTS

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

#### OTHER MATTERS OF SIGNIFICANCE

Revenues from State sources for current operations are primarily from the Florida Education Finance Program administered by the Florida Department of Education under provisions of Section 1011.62, Florida Statutes. Funding from this formula is based on factors such as the legislative determination of the Base Student Allocation, and the number of Full Time Equivalent Students enrolled in the district. Given the current local and State economy, the district will continue to see a reduction in State formula funding. To date the District has been able to offset the reduction in State and local funding through Federal ARRA Stimulus funding. The District will continue with current plans to reduce expenses and build reserves to offset future reductions.

#### CAPITAL ASSETS AND LONG-TERM DEBT

#### **Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2011, amounts to \$73.9 million (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; property under capital lease; construction in progress; and computer software.

The District sold two abandoned school sites during the current fiscal year. Additional information on the District's capital assets can be found in the Notes to Financial Statements section.

#### **Long-Term Debt**

At June 30, 2011, the District has total long-term debt outstanding of \$1.44 million. This amount is comprised of bonds payable. During the year, retirement of debt amounted to \$160,000.

Additional information on the District's long-term debt can be found in the Notes to the Financial Statements section.

#### REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Gadsden County District School Board's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Bonnie Wood, Assistant Superintendent of Business, Gadsden County District School Board, 35 Martin Luther King, Jr. Boulevard, Quincy, FL 32351.

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY STATEMENT OF NET ASSETS June 30, 2011

|                                                 |             | Primary Government | Component Units   |
|-------------------------------------------------|-------------|--------------------|-------------------|
|                                                 | Account     | Governmental       | Crossroad Academy |
| ASSETS                                          | Number      | Activities         | Charter School    |
| Cash and Cash Equivalents                       | 1110        | 5,709,948.87       | 1,284,653.00      |
| Investments                                     | 1160        | 61,275.96          | 262,074.00        |
| Accounts Receivable, Net                        | 1130        | 89,076.06          |                   |
| Prepaid Expenses                                |             |                    | 25,033.00         |
| Due from Other Agencies                         | 1220        | 2,429,152.73       |                   |
| Internal Balances                               |             | 57,728.12          | 640.00            |
| Inventory                                       | 1150        | 245,528.87         |                   |
| Notes Receivable                                |             | 27,773.20          |                   |
| Restricted Assets:                              |             |                    |                   |
| Cash for Capital Outlay                         |             |                    | 125,252.00        |
| Cash for PTO and Student Activities             |             |                    | 26,306.00         |
| Cash for Debt Service                           |             |                    | 147,870.00        |
| Cash for Reserve                                |             |                    | 147,600.00        |
| Noncurrent Assets:                              |             |                    |                   |
| Notes Receivable - Noncurrent                   |             | 692,226.80         |                   |
| Capital Assets:                                 |             |                    |                   |
| Land                                            | 1310        | 1,774,788.29       | 212,085.00        |
| Improvements Other Than Buildings               | 1320        | 4,367,111.35       |                   |
| Less Accumulated Depreciation                   | 1329        | (2,761,583.79)     |                   |
| Buildings and Fixed Equipment                   | 1330        | 91,546,655.28      | 3,162,561.00      |
| Less Accumulated Depreciation                   | 1339        | (25,900,445.89)    | (130,710.00)      |
| Furniture, Fixtures and Equipment               | 1340        | 6,654,698.31       | 316,702.00        |
| Less Accumulated Depreciation                   | 1349        | (4,798,430.18)     | (193,126.00)      |
| Motor Vehicles                                  | 1350        | 7,284,989.83       | 12,837.00         |
| Less Accumulated Depreciation                   | 1359        | (4,171,157.69)     | (12,837.00)       |
| Total Capital Assets net of Accum. Depreciation | 1337        | 73,996,625.51      | 3,367,512.00      |
| Total Assets                                    | -++         | 83,309,336.12      | 5,386,940.00      |
|                                                 | _           | 65,509,530.12      | 3,360,740.00      |
| LIABILITIES AND NET ASSETS                      |             |                    |                   |
| LIABILITIES                                     | 2110        | 22.58              |                   |
| Salaries and Wages Payable                      | 2110        | 22.58              |                   |
| Payroll Deductions and Withholdings             | 2170        | 459.76             | 255 ((2.22        |
| Accounts Payable                                | 2120        | 485,526.59         | 257,662.00        |
| Construction Contracts Retainage Payable        | 2150        | ,                  | 500.00            |
| Accrued Interest Payable                        | 2210        |                    | 53,228.00         |
| Due to Other Agencies                           | 2230        |                    | 1,357.00          |
| Noncurrent Liabilities:                         |             | 1                  |                   |
| Portion Due Within One Year:                    |             | 1                  |                   |
| Notes Payable                                   | 2310        |                    | 54,465.00         |
| Bonds Payable                                   | 2320        | 175,000.00         |                   |
| Liability for Compensated Absences              | 2330        | 600,000.00         |                   |
| Portion Due After One Year:                     |             |                    |                   |
| Notes Payable                                   | 2310        |                    | 2,143,290.00      |
| Bonds Payable                                   | 2320        | 1,265,000.00       | ,                 |
| Liability for Compensated Absences              | 2330        | 2,085,669.13       |                   |
| Other Post-employment Benefits Obligation       | 2360        | 2,463,644.00       |                   |
| Total Liabilities                               |             | 7,075,322.06       | 2,510,502.00      |
| NET ASSETS                                      |             |                    |                   |
| Invested in Capital Assets, Net of Related Debt | 2770        | 72,556,625.51      | 1,169,757.00      |
| Restricted For:                                 | -           | , , , ,            |                   |
| Categorical Carryover Programs                  | 2780        | 516,815.33         |                   |
| Food Service                                    | 2780        | 364,419.26         |                   |
| Debt Service                                    | 2780        | 40,574.58          |                   |
| Capital Projects                                | 2780        | 2,552,206.76       |                   |
| Other Purposes                                  | 2780        | 4,429.02           |                   |
| Unrestricted                                    | 2790        | 198,943.60         | 1,706,681.00      |
| Total Net Assets                                | 2170        | 76,234,014.06      | 2,876,438.00      |
| Total Liabilities and Net Assets                | <del></del> | 83,309,336.12      | 5,386,940.00      |

#### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2011

|                                                 |         |                                         |             | Program Revenues |               |                 | Net (Expense) Revenue<br>and Changes in Net Assets |                |
|-------------------------------------------------|---------|-----------------------------------------|-------------|------------------|---------------|-----------------|----------------------------------------------------|----------------|
|                                                 |         |                                         |             | Operating        | Capital       | Primary G       | overnment                                          |                |
|                                                 | Account |                                         | Charges for | Grants and       | Grants and    | Governmental    |                                                    | Component      |
| FUNCTIONS                                       | Number  | Expenses                                | Services    | Contributions    | Contributions | Activities      | Total                                              | Units          |
| Governmental Activities:                        |         |                                         |             |                  |               |                 |                                                    |                |
| Instruction                                     | 5000    | 31,109,025.54                           | 71,685.30   |                  |               | (31,037,340.24) | (31,037,340.24)                                    |                |
| Pupil Personnel Services                        | 6100    | 3,026,657.27                            |             |                  |               | (3,026,657.27)  | (3,026,657.27)                                     |                |
| Instructional Media Services                    | 6200    | 1,086,775.82                            |             |                  |               | (1,086,775.82)  |                                                    |                |
| Instruction and Curriculum Development Services | 6300    | 2,515,087.86                            |             |                  |               | (2,515,087.86)  |                                                    |                |
| Instructional Staff Training Services           | 6400    | 1,470,277.24                            |             |                  |               | (1,470,277.24)  | (1,470,277.24)                                     |                |
| Instruction Related Technology                  | 6500    | 117,063.99                              |             |                  |               | (117,063.99)    | (117,063.99)                                       |                |
| School Board                                    | 7100    | 830,056.02                              |             |                  |               | (830,056.02)    | (830,056.02)                                       |                |
| General Administration                          | 7200    | 758,763.76                              |             |                  |               | (758,763.76)    |                                                    |                |
| School Administration                           | 7300    | 3,483,536.03                            |             |                  |               | (3,483,536.03)  | (3,483,536.03)                                     |                |
| Facilities Acquisition and Construction         | 7400    | 300,598.83                              |             |                  | 53,258.38     | (247,340.45)    | (247,340.45)                                       |                |
| Fiscal Services                                 | 7500    | 488,220.99                              |             |                  | 23,223,23     | (488,220.99)    |                                                    |                |
| Food Services                                   | 7600    | 3,921,480.17                            | 197,198.37  | 3,642,157.07     |               | (82,124.73)     | (82,124.73)                                        |                |
| Central Services                                | 7700    | 441,227.38                              | ,           | -,,              |               | (441,227.38)    |                                                    |                |
| Pupil Transportation                            | 7800    | 4,437,405.35                            | 119,341.05  |                  |               | (4,318,064.30)  |                                                    |                |
| Operation of Plant                              | 7900    | 5,569,317.12                            |             |                  |               | (5,569,317.12)  |                                                    |                |
| Maintenance of Plant                            | 8100    | 1,471,471.60                            |             |                  |               | (1,471,471.60)  |                                                    |                |
| Administrative Technology Services              | 8200    | 416,330.30                              |             |                  |               | (416,330.30)    | \-,\-,\-,\-,\-,\-,\-,\-,\-,\-,\-,\-,\-,\           |                |
| Community Services                              | 9100    | 356,656,77                              | 13,443.00   |                  |               | (343,213.77)    | ( ) /                                              |                |
| Interest on Long-term Debt                      | 9200    | 129,993.95                              |             |                  | 240,739.92    | 110,745.97      | 110,745.97                                         |                |
| Unallocated Depreciation/Amortization Expense*  |         | 3,139,170.07                            |             |                  |               | (3,139,170.07)  |                                                    |                |
| Total Governmental Activities                   |         | 65,069,116.04                           | 401,667.72  | 3,642,157.07     | 293,998.30    | (60,731,292.95) | \                                                  |                |
| Total Primary Government                        |         | 65,069,116.04                           | 401,667.72  | 3,642,157.07     | 293,998.30    | (60,731,292.95) |                                                    |                |
| Component Units:                                |         | , , , , , , , , , , , , , , , , , , , , | ,           | 5,012,157.07     | 275,770.50    | (00,731,272.73) | (00,731,292.93)                                    |                |
| Crossroad Academy Charter School                |         | 1,773,981.00                            | 0.00        | 0.00             | 0.00          |                 |                                                    | (1,773,981.00) |

#### General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Capital Projects
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Total General Revenues, Special Items, Extraordinary Items, and Transfers
Change in Net Assets
Net Assets - July 1, 2010
Net Assets - June 30, 2011

| 0.00         | 9,624,038.16  | 9,624,038.16  |
|--------------|---------------|---------------|
| 0.00         | 2,195,999.57  | 2,195,999.57  |
| 2,122,391.00 | 47,671,760.69 | 47,671,760.69 |
| 0.00         | 43,132.10     | 43,132.10     |
| 0.00         | 1,076,182.19  | 1,076,182.19  |
| 0.00         | (393,574.80)  | (393,574.80)  |
| 2,122,391.00 | 60,217,537.91 | 60,217,537.91 |
| 348,410.00   | (513,755.04)  | (513,755.04)  |
| 2,528,028.00 | 76,747,769.10 | 76,747,769.10 |
| 2,876,438.00 | 76,234,014.06 | 76,234,014.06 |

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2011

|                                              | Account<br>Number | General<br>100 | Other<br>Federal<br>Programs<br>420 | Federal<br>Economic Stimulus<br>Programs<br>430 | Capital Improvement<br>Section 1011.71(2)<br>F.S.<br>370 | Other<br>Governmental<br>Funds |
|----------------------------------------------|-------------------|----------------|-------------------------------------|-------------------------------------------------|----------------------------------------------------------|--------------------------------|
| ASSETS                                       |                   |                |                                     | , , , , , , , , , , , , , , , , , , , ,         |                                                          |                                |
| Cash and Cash Equivalents                    | 1110              | 2,909,323.42   | 1,466.39                            | 0.00                                            | 1,813,494.01                                             | 985,665.05                     |
| Investments                                  | 1160              | 61,275.96      | 0.00                                | 0.00                                            | 0.00                                                     | 0.00                           |
| Accounts Receivable, Net                     | 1130              | 88,205.42      | 690.64                              | 0.00                                            | 0.00                                                     | 180.00                         |
| Due From Other Funds:                        |                   |                |                                     |                                                 |                                                          |                                |
| Budgetary Funds                              | 1141              | 1,793,551.92   | 0.00                                | 0.00                                            | 0.00                                                     | 0.00                           |
| Internal Funds                               | 1142              | 37,826.58      | 0.00                                | 0.00                                            | 0.00                                                     | 9,901.54                       |
| Due from Other Agencies                      | 1220              | 209,933.96     | 1,680,634.97                        | 371,571.07                                      | 0.00                                                     | 167,012.73                     |
| Inventory                                    | 1150              | 214,788.17     | 0.00                                | 0.00                                            | 0.00                                                     | 30,740.70                      |
| Total Assets                                 |                   | 5,314,905.43   | 1,682,792.00                        | 371,571.07                                      | 1,813,494.01                                             | 1,193,500.02                   |
| LIABILITIES AND FUND BALANCES LIABILITIES    |                   |                |                                     |                                                 |                                                          |                                |
| Salaries, Benefits and Payroll Taxes Payable | 2110              | 0.00           | 0.00                                | 0.00                                            | 0.00                                                     | 22.58                          |
| Payroll Deductions and Withholdings          | 2170              | 459.76         | 0.00                                | 0.00                                            | 0.00                                                     | 0.00                           |
| Accounts Payable                             | 2120              | 200,114.31     | 256,121.54                          | 10,260.59                                       | 13,292.15                                                | 5,738.00                       |
| Due to Other Funds:                          |                   |                |                                     |                                                 |                                                          |                                |
| Budgetary Funds                              | 2161              | 0.00           | 1,422,241.44                        | 361,310.48                                      | 0.00                                                     | 0.00                           |
| Total Liabilities                            |                   | 200,574.07     | 1,678,362.98                        | 371,571.07                                      | 13,292.15                                                | 5,760.58                       |
| FUND BALANCES Nonspendable: Inventory        | 2711              | 214,788.17     | 0.00                                | 0.00                                            | 0.00                                                     | 30,740.70                      |
| Total Nonspendable Fund Balance              | 2710              | 214,788.17     | 0.00                                | 0.00                                            | 0.00                                                     | 30,740.70                      |
| Restricted for:                              |                   |                |                                     |                                                 |                                                          |                                |
| Federal Required Carryover Programs          | 2722              | 0.00           | 4,429.02                            | 0.00                                            | 0.00                                                     | 364,419.26                     |
| State Required Carryover Programs            | 2723              | 516,815.33     | 0.00                                | 0.00                                            | 0.00                                                     | 0.00                           |
| Debt Service                                 | 2725              | 0.00           | 0.00                                | 0.00                                            | 0.00                                                     | 40,574.58                      |
| Capital Projects                             | 2726              | 0.00           | 0.00                                | 0.00                                            | 1,800,201.86                                             | 752,004.90                     |
| Total Restricted Fund Balance                | 2720              | 516,815.33     | 4,429.02                            | 0.00                                            | 1,800,201.86                                             | 1,156,998.74                   |
| Assigned to:                                 |                   |                |                                     | ^                                               |                                                          |                                |
| Assigned for Other State and Local Programs  | 2749              | 3,519,909.65   | 0.00                                | 0.00                                            | 0.00                                                     | 0.00                           |
| Total Assigned Fund Balance                  | 2740              | 3,519,909.65   | 0.00                                | 0.00                                            | 0.00                                                     | 0.00                           |
| Total Unassigned Fund Balance                | 2750              | 862,818.21     | 0.00                                | 0.00                                            | 0.00                                                     | 0.00                           |
| Total Fund Balances                          | 2700              | 5,114,331.36   | 4,429.02                            | 0.00                                            | 1,800,201.86                                             | 1,187,739.44                   |
| Total Liabilities and Fund Balances          |                   | 5,314,905.43   | 1,682,792.00                        | 371,571.07                                      | 1,813,494.01                                             | 1,193,500.02                   |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY BALANCE SHEET
GOVERNMENTAL FUNDS June 30, 2011

|                                              | Account<br>Number | Total<br>Governmental<br>Funds |
|----------------------------------------------|-------------------|--------------------------------|
| ASSETS                                       |                   |                                |
| Cash and Cash Equivalents                    | 1110              | 5,709,948.87                   |
| Investments                                  | 1160              | 61,275.96                      |
| Accounts Receivable, Net                     | 1130              | 89,076.06                      |
| Due From Other Funds:                        |                   |                                |
| Budgetary Funds                              | 1141              | 1,793,551.92                   |
| Internal Funds                               | 1142              | 47,728.12                      |
| Due from Other Agencies                      | 1220              | 2,429,152.73                   |
| Inventory                                    | 1150              | 245,528.87                     |
| Total Assets                                 |                   | 10,376,262.53                  |
| LIABILITIES AND FUND BALANCES<br>LIABILITIES |                   |                                |
| Salaries, Benefits and Payroll Taxes Payable | 2110              | 22.58                          |
| Payroll Deductions and Withholdings          | 2170              | 459.76                         |
| Accounts Payable                             | 2120              | 485,526.59                     |
| Due to Other Funds:                          |                   |                                |
| Budgetary Funds                              | 2161              | 1,783,551.92                   |
| Total Liabilities                            |                   | 2,269,560.85                   |
| FUND BALANCES                                |                   |                                |
| Nonspendable:                                |                   |                                |
| Inventory                                    | 2711              | 245,528.87                     |
| Total Nonspendable Fund Balance              | 2710              | 245,528.87                     |
| Restricted for:                              |                   |                                |
| Federal Required Carryover Programs          | 2722              | 368,848.28                     |
| State Required Carryover Programs            | 2723              | 516,815.33                     |
| Debt Service                                 | 2725              | 40,574.58                      |
| Capital Projects                             | 2726              | 2,552,206.76                   |
| Total Restricted Fund Balance                | 2720              | 3,478,444.95                   |
| Assigned to:                                 |                   |                                |
| Assigned for Other State and Local Programs  | 2749              | 3,519,909.65                   |
| Total Assigned Fund Balance                  | 2740              | 3,519,909.65                   |
| Total Unassigned Fund Balance                | 2750              | 862,818.21                     |
| Total Fund Balances                          | 2700              | 8,106,701.68                   |
| Total Liabilities and Fund Balances          |                   | 10,376,262.53                  |

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS For the Fiscal Year Ended June 30, 2011

#### **Total Fund Balances - Governmental Funds**

\$ 8,106,701.68

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

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.

73,996,625.51

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

720,000.00

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

Bonds Payable Liabilty for Compenssated Absences Other Post Employment Benefit 1,440,000.00 2,685,669.13 2,463,644.00

(6,589,313.13)

#### **Total Net Assets - Governmental Activities**

\$ 76,234,014.06

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2011

|                                                           | Account | General                 | Other<br>Federal<br>Programs | Federal<br>Economic Stimulus            | Capital Improvement<br>Section 1011.71(2)<br>F.S. | Other<br>Governmental   |
|-----------------------------------------------------------|---------|-------------------------|------------------------------|-----------------------------------------|---------------------------------------------------|-------------------------|
|                                                           | Number  | 190                     | 420                          | Programs<br>430                         | 370                                               | Funds                   |
| REVENUES                                                  | Tramoer | 100                     | 120                          | 130                                     | 370                                               | Luids                   |
| Federal Direct                                            | 3100    | 163,835,74              | 2,080,482.14                 | 30,960.47                               | 0.00                                              | 0.00                    |
| Federal Through State and Local                           | 3200    | 998,110.47              | 7,659,538.30                 | 5,639,708.11                            | 0.00                                              | 3,562,630.07            |
| State Sources                                             | 3300    | 30,983,497.76           | 0.00                         | 0.00                                    | 0.00                                              | 489,153.00              |
| Local Sources:                                            | 1       |                         |                              | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 5.00                                              | 107,100.00              |
| Property Taxes Levied for Operational Purposes            | 3411    | 8,958,507.58            | 0.00                         | 0.00                                    | 0.00                                              | 0.00                    |
| Property Taxes Levied for Capital Projects                | 3413    | 0.00                    | 0.00                         | 0.00                                    | 2,043,579.81                                      | 0.00                    |
| Charges for Service - Food Service                        | 345X    | 0.00                    | 0.00                         | 0.00                                    | 0.00                                              | 197,198.37              |
| Other Local Revenue                                       | -       | 1,996,512.27            | 0.00                         | 0.00                                    | 171,708.46                                        | 19,080.12               |
| Total Local Sources                                       | 3400    | 10,955,019.85           | 0.00                         | 0.00                                    | 2,215,288.27                                      | 216,278.49              |
| Total Revenues                                            | 1       | 43,100,463.82           | 9,740,020.44                 | 5,670,668.58                            | 2,215,288.27                                      | 4,268,061.56            |
| EXPENDITURES                                              |         | 15,100,105.05           | 5,7.10,020.111               | 5,010,000,00                            | 2,210,200.27                                      | 1,200,001.00            |
| Current:                                                  |         |                         | 1                            |                                         | 1                                                 |                         |
| Instruction                                               | 5000    | 21,327,654.89           | 5,449,156.18                 | 4,147,000.78                            | 0.00                                              | 0.00                    |
| Pupil Personnel Services                                  | 6100    | 1,586,780.36            | 998,983.37                   | 420,832.25                              | 0.00                                              | 0.00                    |
| Instructional Media Services                              | 6200    | 685,665.90              | 44,647.91                    | 352,274.41                              | 0.00                                              | 0.00                    |
| Instruction and Curriculum Development Services           | 6300    | 1,111,948.53            | 1,107,165.12                 | 277,693.21                              | 0.00                                              | 0.00                    |
| Instructional Staff Training Services                     | 6400    | 81,890.28               | 1,124,316.59                 | 256,399.66                              | 0.00                                              | 0.00                    |
| Instruction Related Technology                            | 6500    | 62,496.55               | 50,602.98                    | 3,200.00                                | 0.00                                              | 0.00                    |
| School Board                                              | 7100    | 828,655.49              | 0.00                         | 0.00                                    | 0.00                                              | 0.00                    |
| General Administration                                    | 7200    | 490,805.44              | 236,963.51                   | 28,091.44                               | 0.00                                              | 0.00                    |
| School Administration                                     | 7300    | 3,423,320.64            | 32,776.67                    | 252.85                                  | 0.00                                              | 0.00                    |
| Facilities Acquisition and Construction                   | 7410    | 100,597.99              | 0.00                         | 0.00                                    | 0.00                                              | 0.00                    |
| Fiscal Services                                           | 7500    | 484,989.64              | 0.00                         | 0.00                                    | 0.00                                              | 0.00                    |
| Food Services                                             | 7600    | 9,367.77                | 81.12                        | 0.00                                    | 0.00                                              | 3,900,037.83            |
| Central Services                                          | 7700    | 379,593.65              | 38,316.93                    | 20,655.82                               | 0.00                                              | 3,900,037.83            |
| Pupil Transportation Services                             | 7800    | 3,442,118.87            | 403,572.31                   | 75,850.21                               | 0.00                                              | 0.00                    |
| Operation of Plant                                        | 7900    | 5,464,222.26            | 92,606.56                    | 53.29                                   | 0.00                                              | 0.00                    |
| Maintenance of Plant                                      | 8100    | 1,454,597.00            | 1,881.40                     | 9,509.00                                | 0.00                                              | 0.00                    |
| Administrative Technology Services                        | 8200    | 411,711.77              | 2,908.70                     | 9,309.00                                | 0.00                                              | 0.00                    |
|                                                           | 9100    | 303,618.03              | 49,985.41                    | 0.00                                    | 0.00                                              | 0.00                    |
| Community Services  Debt Service: (Function 9200)         | 9100    | 303,618.03              | 49,983.41                    | 0.00                                    | 0.00                                              | 0.00                    |
|                                                           | 710     | 0.00                    | 0.00                         | 0.00                                    | 0.00                                              | 1 002 042 00            |
| Retirement of Principal                                   | 720     | 0.00                    | 0.00                         | 0.00                                    | 0.00                                              | 1,983,042.00            |
| Interest                                                  | 730     | 0.00                    | 0.00                         | 0.00                                    | 0.00                                              | 129,720.92              |
| Dues, Fees and Issuance Costs                             | /30     | 0.00                    | 0.00                         | 0.00                                    | 0.00                                              | 273.03                  |
| Capital Outlay:                                           | 7420    | 50.750.00               | 667.80                       | 12.000.00                               | 2,881,029.35                                      | 204.0/2.67              |
| Facilities Acquisition and Construction                   | 9300    | 50,750.00<br>159,694.45 | 105,387.88                   | 12,960.00                               | 2,881,029.33                                      | 324,963.57<br>12,737.77 |
| Other Capital Outlay                                      | 9300    |                         |                              | 65,895.66                               |                                                   |                         |
| Total Expenditures                                        | +       | 41,860,479.51           | 9,740,020.44                 | 5,670,668.58                            | 2,881,029.35                                      | 6,350,775.12            |
| Excess (Deficiency) of Revenues Over (Under) Expenditures |         | 1,239,984.31            | 0.00                         | 0.00                                    | (665,741.08)                                      | (2,082,713.56)          |
| OTHER FINANCING SOURCES (USES)                            |         |                         |                              |                                         |                                                   |                         |
| Loans Incurred                                            | 3720    | 0.00                    | 0.00                         | 0.00                                    | 1,818,042.00                                      | 0.00                    |
| Proceeds from the Sale of Capital Assets                  | 3730    | 68,287.35               | 0.00                         | 0.00                                    | 0.00                                              | 0.00                    |
| Loss Recoveries                                           | 3740    | 8,282.59                | 0.00                         | 0.00                                    | 0.00                                              | 0.00                    |
| Transfers In                                              | 3600    | 0.00                    | 0.00                         | 0.00                                    | 7,787.83                                          | 1,868,112.92            |
| Transfers Out                                             | 9700    | 0.00                    | 0.00                         | 0.00                                    | (1,868,112.92)                                    | (7,787.83)              |
| Total Other Financing Sources (Uses)                      |         | 76,569.94               | 0.00                         | 0.00                                    | (42,283.09)                                       | 1,860,325.09            |
| Net Change in Fund Balances                               |         | 1,316,554.25            | 0.00                         | 0.00                                    | (708,024.17)                                      | (222,388.47)            |
| Fund Balances, July 1, 2010                               | 2800    | 3,797,777.11            | 4,429.02                     | 0.00                                    | 2,508,226.03                                      | 1,410,127.91            |
| Adjustment to Fund Balances                               | 2891    | 0.00                    | 0.00                         | 0.00                                    | 0.00                                              | 0.00                    |
| Fund Balances, June 30, 2011                              | 2700    | 5,114,331.36            | 4,429.02                     | 0.00                                    | 1,800,201.86                                      | 1,187,739.44            |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FI GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2011

|                                                           | Account<br>Number | Total<br>Governmental<br>Funds |
|-----------------------------------------------------------|-------------------|--------------------------------|
| REVENUES                                                  |                   |                                |
| Federal Direct                                            | 3100              | 2,275,278.35                   |
| Federal Through State and Local                           | 3200              | 17,859,986.95                  |
| State Sources                                             | 3300              | 31,472,650.70                  |
| Local Sources:                                            |                   |                                |
| Property Taxes Levied for Operational Purposes            | 3411              | 8,958,507.58                   |
| Property Taxes Levied for Capital Projects                | 3413              | 2,043,579.8                    |
| Charges for Service - Food Service                        | 345X              | 197,198.37                     |
| Other Local Revenue                                       |                   | 2,187,300.8                    |
| Total Local Sources                                       | 3400              | 13,386,586.6                   |
| Total Revenues                                            |                   | 64,994,502.67                  |
| EXPENDITURES                                              |                   |                                |
| Current:                                                  |                   |                                |
| Instruction                                               | 5000              | 30,923,811.85                  |
| Pupil Personnel Services                                  | 6100              | 3,006,595.98                   |
| Instructional Media Services                              | 6200              | 1,082,588.22                   |
| Instruction and Curriculum Development Services           | 6300              | 2,496,806.86                   |
| Instructional Staff Training Services                     | 6400              | 1,462,606.53                   |
| Instruction Related Technology                            | 6500              | 116,299.53                     |
| School Board                                              | 7100              | 828,655.49                     |
| General Administration                                    | 7200              | 755,860.39                     |
| School Administration                                     | 7300              | 3,456,350.16                   |
| Facilities Acquisition and Construction                   | 7410              | 100,597.99                     |
| Fiscal Services                                           | 7500              | 484,989.64                     |
| Food Services                                             | 7600              | 3,909,486.72                   |
| Central Services                                          | 7700              | 438,566.40                     |
| Pupil Transportation Services                             | 7800              | 3,921,541.39                   |
| Operation of Plant                                        | 7900              | 5,556,882.11                   |
| Maintenance of Plant                                      | 8100              | 1,465,987.40                   |
| Administrative Technology Services                        | 8200              | 414,620.47                     |
| Community Services                                        | 9100              | 353,603.44                     |
| Debt Service: (Function 9200)                             |                   |                                |
| Retirement of Principal                                   | 710               | 1,983,042.00                   |
| Interest                                                  | 720               | 129,720.92                     |
| Dues, Fees and Issuance Costs                             | 730               | 273.03                         |
| Capital Outlay:                                           |                   |                                |
| Facilities Acquisition and Construction                   | 7420              | 3,270,370.72                   |
| Other Capital Outlay                                      | 9300              | 343,715.76                     |
| Total Expenditures                                        |                   | 66,502,973.00                  |
| Excess (Deficiency) of Revenues Over (Under) Expenditures |                   | (1,508,470.33                  |
| OTHER FINANCING SOURCES (USES)                            |                   |                                |
| Loans Incurred                                            | 3720              | 1,818,042.00                   |
| Proceeds from the Sale of Capital Assets                  | 3730              | 68,287.35                      |
| Loss Recoveries                                           | 3740              | 8,282.59                       |
| Transfers In                                              | 3600              | 1,875,900.75                   |
| Transfers Out                                             | 9700              | (1,875,900.75                  |
| Total Other Financing Sources (Uses)                      |                   | 1,894,611.94                   |
| Net Change in Fund Balances                               |                   | 386,141.61                     |
| Fund Balances, July 1, 2010                               | 2800              | 7,720,560.07                   |
| Adjustment to Fund Balances                               | 2891              | 0.00                           |
| Fund Balances, June 30, 2011                              | 2700              | 8,106,701.68                   |

# DISTRICT SCHOOL BOARD OF GADSDEN COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2011

#### Net Change in Fund Balances - Governmental Funds

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period. Depreciation Expense

Capital Outlays

(3,634,851.79) 3,414,903.89

The statement of activities reflects only the gain/loss on the sale of assets, whereas the governmental funds include all proceeds from these sales. Thus, the change in net assets differs from the change in fund balances by the cost of assets sold.

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which proceeds exceeded repayments in the current period.

Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds.

Increase in Other Post Employment Benefit Increase in Compensated Absences

(324,446.00) (4,791.14)

#### Change in Net Assets of Governmental Activities

\$ 386,141.61

(219,947.90)

(515,711.61)

165,000.00

(329,237.14)

\$ (513,755.04)

#### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY STATEMENT OF NET ASSETS

PROPRIETARY FUNDS June 30, 2011

|                                                                             |                   | C-161                               | C-161                               | 0.101                               | Business                            | type Activities - Enterprise | Funds |       |                     |        | Governmental                     |
|-----------------------------------------------------------------------------|-------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|-------|-------|---------------------|--------|----------------------------------|
|                                                                             | Account<br>Number | Self Insurance<br>Consortium<br>911 | Self Insurance<br>Consortium<br>912 | Self Insurance<br>Consortium<br>913 | Self Insurance<br>Consortium<br>914 | ARRA<br>Consortium           | Other | Other | Other<br>Enterprise |        | Activities -<br>Internal Service |
| SSETS                                                                       | - Trumber         |                                     | 712                                 | 913                                 | 914                                 | 915                          | 921   | 922   | Funds               | Totals | Funds                            |
| urrent Assets:                                                              |                   |                                     |                                     |                                     |                                     |                              |       |       |                     |        |                                  |
| Cash and Cash Equivalents Investments                                       | 1110              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Accounts Receivable, Net                                                    | 1130              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Interest Receivable                                                         | 1170              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Due from Reinsurer                                                          | 1180              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Deposits Receivable                                                         | 1210              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Due from Other Funds-Budgetary                                              | 1141              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0,00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Due from Other Agencies                                                     | 1220              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Inventory Prepaid Items                                                     | 1150              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Total Current Assets                                                        | 1230              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Noncurrent Assets:                                                          | +-+               | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Restricted Cash and Cash Equivalents                                        |                   | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  |       |                     |        |                                  |
| Other Post-employment Benefits Obligation (asset)                           | 1410              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Capital Assets:                                                             |                   |                                     |                                     | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0,0                              |
| Land                                                                        | 1310              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0,00  | 0.00  | 0.00                | 0.00   |                                  |
| Land Improvements - Nondepreciable                                          | 1315              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Construction in Progress                                                    | 1360              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Improvements Other Than Buildings                                           | 1320              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Accumulated Depreciation Buildings and Fixed Equipment                      | 1329              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Accumulated Depreciation                                                    | 1330<br>1339      | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Furniture, Fixtures and Equipment                                           | 1340              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0,00  | 0.00  | . 0.00              | 0.00   | 0.0                              |
| Accumulated Depreciation                                                    | 1349              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Motor Vehicles                                                              | 1350              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Accumulated Depreciation                                                    | 1359              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0,00                | 0.00   | 0.0                              |
| Property Under Capital Leases                                               | 1370              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Accumulated Depreciation                                                    | 1379              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Computer Software Accumulated Amortization                                  | 1382<br>1389      | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Total Capital Assets net of Accum. Dep'n                                    | 1369              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Total Noncurrent Assets                                                     |                   | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Total Assets                                                                |                   | 0,00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| LIABILITIES                                                                 |                   |                                     |                                     | 0.00                                | 0.00                                | 0,00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Current Liabilities:                                                        |                   |                                     |                                     |                                     |                                     |                              | 1     |       | 1                   |        |                                  |
| Salaries, Benefits and Payroll Taxes Payable                                | 2110              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Payroll Deductions and Withholdings                                         | 2170              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Accounts Payable Judgments Payable                                          | 2120<br>2130      | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Sales Tax Payable                                                           | 2260              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Accrued Interest Payable                                                    | 2210              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0,00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Deposits Payable                                                            | 2220              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0,00                | 0.00   | 0.0                              |
| Due to Other Funds-Budgetary                                                | 2161              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Due to Other Agencies                                                       | 2230              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Deferred Revenue                                                            | 2410              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Estimated Unpaid Claims                                                     | 2271              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Estimated Liability for Claims Adjustment Expense                           | 2272              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Obligations Under Capital Leases                                            | 2315              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Liability for Compensated Absences Estimated Liability for Long-Term Claims | 2330<br>2350      | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Other Post-employment Benefits Obligation                                   | 2360              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Total Current Liabilities                                                   | 2300              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0,00                | 0.00   | 0.0                              |
| Noncurrent Liabilities:                                                     |                   | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Liabilities Payable from Restricted Assets:                                 |                   |                                     |                                     |                                     |                                     |                              |       |       |                     |        |                                  |
| Deposits Payable                                                            | 2220              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   |                                  |
| Other Noncurrent Liabilities:                                               |                   |                                     |                                     |                                     | 3.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.                               |
| Obligations Under Capital Leases                                            | 2315              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Liability for Compensated Absences Estimated Liability for Long-Term Claims | 2330<br>2350      | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.                               |
| Other Post-employment Benefits Obligation                                   | 2350              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Total Noncurrent Liabilities                                                | 2360              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0,00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Total Liabilities                                                           |                   | 0,00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.                               |
| NET ASSETS                                                                  |                   | 0.00                                | 0,00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.                               |
| nvested in Capital Assets, Net of Related Debt                              | 2770              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         |       |       |                     |        |                                  |
| Restricted for                                                              | 2780              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Inrestricted                                                                | 2790              | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0,00  | 0.00  | 0.00                | 0.00   | 0.                               |
| Total Net Assets                                                            |                   | 0.00                                | 0.00                                | 0.00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |
| Total Liabilities and Net Assets                                            |                   | 0.00                                | 0.00                                | 0,00                                | 0.00                                | 0.00                         | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                              |

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

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2011

|                                          | I -     |                |                |                |                | type Activities - Enterprise F | unds  |       |            | T      | Governmental     |
|------------------------------------------|---------|----------------|----------------|----------------|----------------|--------------------------------|-------|-------|------------|--------|------------------|
|                                          |         | Self Insurance | Self Insurance | Self Insurance | Self Insurance | ARRA                           |       |       | Other      |        | Activities -     |
|                                          | Account | Consortium     | Consortium     | Consortium     | Consortium     | Consortium                     | Other | Other | Enterprise |        | Internal Service |
|                                          | Number  | 911            | 912            | 913            | 914            | 915                            | 921   | 922   | Funds      | Totals | Funds            |
| OPERATING REVENUES                       |         |                |                |                |                |                                |       |       | 7 41105    | Totals | runus            |
| Charges for Services                     | 3481    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Charges for Sales                        | 3482    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Premium Revenue                          | 3484    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Other Operating Revenues                 | 3489    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Total Operating Revenues                 |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| OPERATING EXPENSES                       |         |                |                |                |                |                                |       |       | 0.00       | 0.00   | 0,00             |
| Salaries                                 | 100     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Employee Benefits                        | 200     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Purchased Services                       | 300     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       |        | 0.00             |
| Energy Services                          | 400     | 0.00           | 0.00           | 0,00           | 0.00           | 0.00                           | 0.00  | 0.00  |            | 0.00   | 0,00             |
| Materials and Supplies                   | 500     | 0.00           | 0.00           | 0,00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Capital Outlay                           | 600     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Other Expenses                           | 700     | 0.00           | 0,00           | 0.00           | 0.00           | 0.00                           | 0.00  |       | 0.00       | 0.00   | 0.00             |
| Depreciation                             | 780     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           |       | 0.00  | 0.00       | 0.00   | 0.00             |
| Total Operating Expenses                 |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Operating Income (Loss)                  |         | 0.00           | 0.00           | 0.00           | 0.00           |                                | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| NONOPERATING REVENUES (EXPENSES)         |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Interest Revenue                         | 3430    | 0.00           | 0.00           | 0.00           |                |                                |       |       |            |        |                  |
| Gifts, Grants and Bequests               | 3440    | 0.00           | 0.00           |                | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Miscellaneous Local Sources              | 3495    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Loss Recoveries                          | 3740    | 0.00           | 0.00           |                | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Gain on Disposition of Assets            | 3780    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Interest Expense                         | 720     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Miscellaneous Expense                    | 720     | 0.00           | • 0.00         | 0.00           | 0.00           | 0.00                           | 0,00  | 0.00  | 0.00       | 0.00   | 0,00             |
| Loss on Disposition of Assets            | 810     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Total Nonoperating Revenues (Expenses)   | 810     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Income (Loss) Before Operating Transfers |         | 0.00           |                | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Transfers In                             | 3600    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Transfers Out                            | 9700    | 0.00           | 0.00           | 0.00           | 0,00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| SPECIAL ITEMS                            | 9700    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| SPECIAL ITEMS                            |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  |            |        |                  |
| EXTRAORDINARY ITEMS                      |         |                |                |                |                |                                | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Change In Net Assets                     |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Net Assets - July 1, 2010                | 2880    | 0.00           | 0.00           |                | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Adjustment to Net Assets                 | 2896    | 0.00           |                | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Net Assets - June 30, 2011               | 2780    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| 100 Faaca - Allic 30, 2011               | 2/80    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                           | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2011

|                                                                                    | Self Insurance | 6.161                        |                              | Business-t                   | ype Activities - Enterprise Fu | ands  |       |                     | T      | Governmental                  |
|------------------------------------------------------------------------------------|----------------|------------------------------|------------------------------|------------------------------|--------------------------------|-------|-------|---------------------|--------|-------------------------------|
|                                                                                    | Consortium     | Self Insurance<br>Consortium | Self Insurance<br>Consortium | Self Insurance<br>Consortium | ARRA<br>Consortium             | Other | Other | Other<br>Enterprise |        | Activities - Internal Service |
| CASH FLOWS FROM OPERATING ACTIVITIES                                               | 911            | 912                          | 913                          | 914                          | 915                            | 921   | 922   | Funds               | Totals | Funds                         |
| Receipts from customers and users                                                  | 0.00           | 0.00                         | 0.00                         | 0.00                         |                                |       |       |                     |        | 1 01103                       |
| Receipts from interfund services provided                                          | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0,00  | 0.00                | 0.00   | 0.0                           |
| Payments to suppliers                                                              | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Payments to employees                                                              | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Payments for interfund services used                                               | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Other receipts (payments)                                                          | 0.00           | 0,00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Net cash provided (used) by operating activities                                   | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES Subsidies from operating grants    |                |                              |                              |                              |                                |       | 0.00  | 0.00                | 0.00   | 0.0                           |
| Transfers from other funds                                                         | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Transfers to other funds                                                           | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Net cash provided (used) by noncapital financing activities                        | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| CASH FLOWS FROM CAPITAL AND RELATED                                                | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| FINANCING ACTIVITIES                                                               |                |                              |                              |                              |                                |       |       |                     |        |                               |
| Proceeds from capital debt                                                         | 0.00           | 0.00                         | 0.00                         | 0.00                         |                                |       |       |                     | 1      |                               |
| Capital contributions                                                              | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Proceeds from disposition of capital assets                                        | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0,0                           |
| Acquisition and construction of capital assets                                     | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Principal paid on capital debt                                                     | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Interest paid on capital debt                                                      | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Net cash provided (used) by capital and related financing activities               | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| CASH FLOWS FROM INVESTING ACTIVITIES                                               |                |                              |                              | 5,00                         | 0.00                           | 0.00  | 0,00  | 0.00                | 0.00   | 0.0                           |
| Proceeds from sales and maturities of investments                                  | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                |        |                               |
| Interest and dividends received                                                    | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Purchase of investments                                                            | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Net cash provided (used) by investing activities                                   | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Net increase (decrease) in cash and cash equivalents                               | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0,00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Cash and cash equivalents - July 1, 2010 Cash and cash equivalents - June 30, 2011 | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Reconciliation of operating income (loss) to net cash provided                     | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| (used) by operating activities:                                                    |                |                              |                              |                              |                                |       |       |                     | 0.00   | 0.0                           |
| Operating income (loss)                                                            | 0.00           | 0.00                         |                              |                              |                                |       |       |                     |        |                               |
| Adjustments to reconcile operating income (loss) to net cash                       | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| provided (used) by operating activities:                                           |                |                              |                              |                              |                                |       |       |                     |        | 0.0                           |
| Depreciation/Amortization expense                                                  | 0.00           | 0.00                         | 0.00                         |                              |                                |       |       | 1                   |        |                               |
| Commodities used from USDA program                                                 | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Change in assets and liabilities:                                                  | 0.00           | 0.00                         | 0.00                         | 0,00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| (Increase) decrease in accounts receivable                                         | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  |       |                     |        |                               |
| (Increase) decrease in interest receivable                                         | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| (Increase) decrease in due from reinsurer                                          | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0,0                           |
| (Increase) decrease in deposits receivable                                         | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| (Increase) decrease in due from other funds                                        | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| (Increase) decrease in due from other agencies (Increase) decrease in inventory    | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| (Increase) decrease in inventory (Increase) decrease in prepaid items              | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Increase (decrease) in salaries and benefits payable                               | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Increase (decrease) in payroll tax liabilities                                     | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Increase (decrease) in accounts payable                                            | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Increase (decrease) in judgments payable                                           | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Increase (decrease) in sales tax payable                                           | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Increase (decrease) in accrued interest payable                                    | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0,00                | 0.00   | 0.0                           |
| Increase (decrease) in deposits payable                                            | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Increase (decrease) in due to other funds                                          | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Increase (decrease) in due to other agencies                                       | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Increase (decrease) in deferred revenue                                            | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Increase (decrease) in estimated unpaid claims                                     | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Increase (decrease) in estimated liability for claims adjustment expense           | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Total adjustments                                                                  | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Net cash provided (used) by operating activities                                   | 0,00           | 0.00                         | 0.00                         | 0,00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Noncash investing, capital, and financing activities:                              |                |                              |                              | -1.00                        | 0.00                           | 0.00  | 0,00  | 0.00                | 0.00   | 0.0                           |
| Borrowing under capital lease                                                      | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                |        | 100                           |
| Contributions of capital assets Purchase of equipment on account                   | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Capital asset trade-ins                                                            | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Net Increase/(Decrease) in the fair value of investments                           | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| Commodities received through USDA program                                          | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |
| - mooga ooo propositi                                                              | 0.00           | 0.00                         | 0.00                         | 0.00                         | 0.00                           | 0.00  | 0.00  | 0.00                | 0.00   | 0.0                           |

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#### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUNDS June 30, 2011

|                                              |         | Total                  | Total      |
|----------------------------------------------|---------|------------------------|------------|
|                                              |         | Other Employee Benefit | Agency     |
|                                              | Account | Trust Funds            | Funds      |
|                                              | Number  |                        | 89X        |
| ASSETS                                       |         |                        |            |
| Cash and Cash Equivalents                    | 1110    | 25,152.05              | 293,821.20 |
| Total Assets                                 |         | 25,152.05              | 293,821.20 |
| LIABILITIES                                  |         |                        | 270,021.20 |
| Salaries, Benefits and Payroll Taxes Payable | 2110    | 0.00                   | 15,152.05  |
| Due to Other Funds-Budgetary                 | 2161    | 10,000.00              | 47,826.58  |
| Internal Accounts Payable                    | 2290    | 0.00                   | 230,842.57 |
| Total Liabilities                            |         | 10,000.00              | 293,821.20 |
| NET ASSETS                                   |         |                        |            |
| Assets Held in Trust for Pension Benefits    |         | 15,152.05              |            |
| Total Net Assets                             |         | 15,152.05              |            |

#### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS FIDUCIARY FUNDS

For the Fiscal Year Ended June 30, 2011

|                            |                   | Total                                 |
|----------------------------|-------------------|---------------------------------------|
|                            | Account<br>Number | Other Employee Benefit<br>Trust Funds |
| ADDITIONS                  |                   |                                       |
| Contributions:             |                   |                                       |
| Plan Members               |                   | 58,674.14                             |
| Total Additions            |                   | 58,674.14                             |
| DEDUCTIONS                 |                   |                                       |
| Employee Benefits          | 200               | 43,522.09                             |
| Total Deductions           |                   | 43,522.09                             |
| Change In Net Assets       |                   | 15,152.05                             |
| Net Assets - July 1, 2010  | 2885              | 0.00                                  |
| Net Assets - June 30, 2011 | 2785              | 15,152.05                             |

| · · · · · · · · · · · · · · · · · · ·                                          | Account<br>Number | Major<br>Component Unit<br>Name | Major<br>Component Unit<br>Name | Total Nonmajor<br>Component<br>Units | Total<br>Component<br>Units |
|--------------------------------------------------------------------------------|-------------------|---------------------------------|---------------------------------|--------------------------------------|-----------------------------|
| ASSETS                                                                         | -                 |                                 |                                 |                                      |                             |
| Cash and Cash Equivalents                                                      | 1110              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Investments Taxes Receivable, Net                                              | 1120              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Accounts Receivable, Net                                                       | 1130              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Interest Receivable                                                            | 1170              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Due from Reinsurer                                                             | 1180              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Deposits Receivable                                                            | 1210              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Due from Other Agencies                                                        | 1220              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Internal Balances                                                              | 1150              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Inventory                                                                      | 1150              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Prepaid Items Restricted Assets:                                               | 1230              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Cash with Fiscal Agent Deferred Charges:                                       | 1114              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Issuance Costs Noncurrent assets:                                              | -                 | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Other Post-employment Benefits Obligation (asset)                              | 1410              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Capital Assets: Land                                                           | 1310              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Land Improvements - Nondepreciable                                             | 1315              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Construction in Progress                                                       | 1360              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Improvements Other Than Buildings                                              | 1320              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Less Accumulated Depreciation                                                  | 1329              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Buildings and Fixed Equipment                                                  | 1330              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Less Accumulated Depreciation                                                  | 1339              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Furniture, Fixtures and Equipment                                              | 1340              | 0.00                            | 0.00                            | 0.00                                 | 0.0                         |
| Less Accumulated Depreciation  Motor Vehicles                                  | 1349<br>1350      | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Less Accumulated Depreciation                                                  | 1359              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Property Under Capital Leases                                                  | 1370              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Less Accumulated Depreciation                                                  | 1379              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Audio Visual Materials                                                         | 1381              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Less Accumulated Depreciation                                                  | 1388              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Computer Software                                                              | 1382              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Less Accumulated Amortization                                                  | 1389              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Total Capital Assets net of Accum. Dep'n                                       |                   | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Total Assets LIABILITIES AND NET ASSETS LIABILITIES                            |                   | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Salaries and Wages Payable                                                     | 2110              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Payroll Deductions and Withholdings                                            | 2170              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Accounts Payable                                                               | 2120              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Construction Contracts Payable                                                 | 2140              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Construction Contracts Retainage Payable                                       | 2150              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Due to Fiscal Agent                                                            | 2240              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Accrued Interest Payable                                                       | 2210              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Deposits Payable                                                               | 2220              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Due to Other Agencies                                                          | 2230              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Sales Tax Payable                                                              | 2260              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Deferred Revenue                                                               | 2410              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Estimated Unpaid Claims Estimated Liability for Claims Adjustment              | 2272              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Estimated Liability for Arbitrage Rebate                                       | 2280              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Noncurrent Liabilities:  Portion Due Within One Year:                          |                   |                                 |                                 |                                      |                             |
| Section 1011.13, F.S., Notes Payable                                           | 2250              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Notes Payable                                                                  | 2310              | 0.00                            | 0.00                            | 0.00                                 | 0,00                        |
| Obligations Under Capital Leases                                               | 2315              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Bonds Payable                                                                  | 2320              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Liability for Compensated Absences Certificates of Participation Payable       | 2330              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Estimated Liability for Long-Term Claims                                       | 2350              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Other Post-employment Benefits Obligation                                      | 2360              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Estimated PECO Advance Payable                                                 | 2370              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Estimated Liability for Arbitrage Rebate  Portion Due After One Year:          | 2280              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Notes Payable                                                                  | 2310              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Obligations Under Capital Leases                                               | 2315              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Bonds Payable                                                                  | 2320              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Liability for Compensated Absences                                             | 2330              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Certificates of Participation Payable Estimated Liability for Long-Term Claims | 2340              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Other Post-employment Benefits Obligation                                      | 2360              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Estimated PECO Advance Payable                                                 | 2370              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Estimated Liability for Arbitrage Rebate                                       | 2280              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| IET ASSETS rivested in Capital Assets, Net of Related Debt                     | 2770              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| estricted For:<br>Categorical Carryover Programs                               | 2780              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Food Service                                                                   | 2780              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Debt Service                                                                   | 2780              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| Capital Projects                                                               | 2780              | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |
| 41 -                                                                           |                   |                                 | 0.00                            | 0.00                                 | 0.00                        |
| Other Purposes                                                                 | 2780              |                                 |                                 |                                      |                             |
| Other Purposes  Inrestricted  Fotal Net Assets                                 | 2780<br>2790      | 0.00                            | 0.00                            | 0.00                                 | 0.00                        |

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS

**Major Component Unit Name** 

For the Fiscal Year Ended June 30, 2011

|                                                 |                            |          |                         | Revenue and Changes<br>in Net Assets |                                        |                |
|-------------------------------------------------|----------------------------|----------|-------------------------|--------------------------------------|----------------------------------------|----------------|
| FUNCTIONS                                       | Account<br>Number Expenses | Expenses | Charges for<br>Services | Operating Grants and Contributions   | Capital Grants and Contributions       | Component Unit |
| Component Unit Activities:                      |                            |          | 3311100                 | Contributions                        | Contributions                          | Activities     |
| Instruction                                     | 5000                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| Pupil Personnel Services                        | 6100                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   |                |
| Instructional Media Services                    | 6200                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| Instruction and Curriculum Development Services | 6300                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| Instructional Staff Training Services           | 6400                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| Instruction Related Technology                  | 6500                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| School Board                                    | 7100                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| General Administration                          | 7200                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| School Administration                           | 7300                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| Facilities Acquisition and Construction         | 7400                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| Fiscal Services                                 | 7500                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| Food Services                                   | 7600                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| Central Services                                | 7700                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| Pupil Transportation Services                   | 7800                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| Operation of Plant                              | 7900                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| Maintenance of Plant                            | 8100                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| Administrative Technology Services              | 8200                       | 0.00     | 0.00                    | 0.00                                 |                                        | 0.0            |
| Community Services                              | 9100                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| Interest on Long-term Debt                      | 9200                       | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |
| Unallocated Depreciation/Amortization Expense*  |                            | 0.00     |                         |                                      | V///////////////////////////////////// | 0.0            |
| otal Component Unit Activities                  |                            | 0.00     | 0.00                    | 0.00                                 | 0.00                                   | 0.0            |

#### **General Revenues:**

|     | w   |    |   |   |   |
|-----|-----|----|---|---|---|
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|     |     |    |   |   |   |

Property Taxes, Levied for Operational Purposes 0.00 Property Taxes, Levied for Debt Service 0.00 Property Taxes, Levied for Capital Projects 0.00 Local Sales Taxes 0.00 Grants and Contributions Not Restricted to Specific Programs 0.00 **Investment Earnings** 0.00 Miscellaneous 0.00 Special Items 0.00 **Extraordinary Items** 0.00 Transfers 0.00 Total General Revenues, Special Items, Extraordinary Items, and Transfers 0.00 Change in Net Assets 0.00 Net Assets - July 1, 2010 0.00 Net Assets - June 30, 2011 0.00

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS

Major Component Unit Name

For the Fiscal Year Ended June 30, 2011

| For the Fiscal Year Ended June 30, 2011         |                         |          | Program Revenues        |                                    |                                        |                               |  |
|-------------------------------------------------|-------------------------|----------|-------------------------|------------------------------------|----------------------------------------|-------------------------------|--|
| FUNCTIONS                                       | Account Number Expenses | Expenses | Charges for<br>Services | Operating Grants and Contributions | Capital<br>Grants and<br>Contributions | in Net Assets  Component Unit |  |
| Component Unit Activities:                      | 1.1                     | Zapenses | Services                | Contributions                      | Contributions                          | Activities                    |  |
| Instruction                                     | 5000                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Pupil Personnel Services                        | 6100                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Instructional Media Services                    | 6200                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Instruction and Curriculum Development Services | 6300                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Instructional Staff Training Services           | 6400                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Instruction Related Technology                  | 6500                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| School Board                                    | 7100                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| General Administration                          | 7200                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| School Administration                           | 7300                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Facilities Acquisition and Construction         | 7400                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Fiscal Services                                 | 7500                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Food Services                                   | 7600                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Central Services                                | 7700                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Pupil Transportation Services                   | 7800                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Operation of Plant                              | 7900                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Maintenance of Plant                            | 8100                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Administrative Technology Services              | 8200                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Community Services                              | 9100                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Interest on Long-term Debt                      | 9200                    | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |
| Unallocated Depreciation/Amortization Expense*  |                         | 0.00     |                         |                                    |                                        | 0.0                           |  |
| Total Component Unit Activities                 |                         | 0.00     | 0.00                    | 0.00                               | 0.00                                   | 0.0                           |  |

#### **General Revenues:**

| a |  |  |
|---|--|--|
|   |  |  |

| Property Taxes, Levied for Operational Purposes                           | 0.00 |
|---------------------------------------------------------------------------|------|
| Property Taxes, Levied for Debt Service                                   | 0.00 |
| Property Taxes, Levied for Capital Projects                               | 0.00 |
| Local Sales Taxes                                                         | 0.00 |
| Grants and Contributions Not Restricted to Specific Programs              | 0.00 |
| Investment Earnings                                                       | 0.00 |
| Miscellaneous                                                             | 0.00 |
| Special Items                                                             | 0.00 |
| Extraordinary Items                                                       | 0.00 |
| Transfers                                                                 | 0.00 |
| Total General Revenues, Special Items, Extraordinary Items, and Transfers | 0.00 |
| Change in Net Assets                                                      | 0.00 |
| Net Assets - July 1, 2010                                                 | 0.00 |
| Net Assets - June 30, 2011                                                | 0.00 |

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS
TOTAL NONMAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2011

| 201 110 1 1011 21100 0 0110 00, 2011            |         | -        |             |                  |               | Revenue and Changes    |
|-------------------------------------------------|---------|----------|-------------|------------------|---------------|------------------------|
|                                                 |         |          | 1           | Program Revenues |               | in Net Assets          |
|                                                 |         |          |             | Operating        | Capital       |                        |
| EUNCTIONS                                       | Account |          | Charges for | Grants and       | Grants and    | <b>Component Units</b> |
| FUNCTIONS                                       | Number  | Expenses | Services    | Contributions    | Contributions | Activities             |
| Component Unit Activities:                      |         |          |             |                  |               |                        |
| Instruction                                     | 5000    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| Pupil Personnel Services                        | 6100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| Instructional Media Services                    | 6200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| Instruction and Curriculum Development Services | 6300    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                   |
| Instructional Staff Training Services           | 6400    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                   |
| Instruction Related Technology                  | 6500    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| School Board                                    | 7100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| General Administration                          | 7200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| School Administration                           | 7300    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| Facilities Acquisition and Construction         | 7400    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| Fiscal Services                                 | 7500    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| Food Services                                   | 7600    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| Central Services                                | 7700    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| Pupil Transportation Services                   | 7800    | 0.00     | 0.00        | 0.00             | 0.00          |                        |
| Operation of Plant                              | 7900    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| Maintenance of Plant                            | 8100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| Administrative Technology Services              | 8200    | 0.00     | 0.00        |                  |               | 0.0                    |
| Community Services                              | 9100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| Interest on Long-term Debt                      | 9200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| Unallocated Depreciation/Amortization Expense*  | 7200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |
| Total Component Unit Activities                 |         |          | <u></u> X   |                  |               | 0.0                    |
| - viii component cint retirines                 |         | 0.00     | 0.00        | 0.00             | 0.00          | 0.0                    |

#### General Revenues:

| -7 | avec. |  |
|----|-------|--|
|    | unes. |  |

| Property Taxes, Levied for Operational Purposes                           | 0.00 |
|---------------------------------------------------------------------------|------|
| Property Taxes, Levied for Debt Service                                   | 0.00 |
| Property Taxes, Levied for Capital Projects                               | 0.00 |
| Local Sales Taxes                                                         | 0.00 |
| Grants and Contributions Not Restricted to Specific Programs              | 0.00 |
| Investment Earnings                                                       | 0.00 |
| Miscellaneous                                                             | 0.00 |
| Special Items                                                             | 0.00 |
| Extraordinary Items                                                       | 0.00 |
| Transfers                                                                 | 0.00 |
| Total General Revenues, Special Items, Extraordinary Items, and Transfers | 0.00 |
| Change in Net Assets                                                      | 0.00 |
| Net Assets - July 1, 2010                                                 | 0.00 |
| Net Assets - June 30, 2011                                                | 0.00 |
|                                                                           |      |

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS

| For the Fiscal Year Ended June 30, 2011 | For the | Fiscal | Year E | nded June | 30. | 2011 |
|-----------------------------------------|---------|--------|--------|-----------|-----|------|
|-----------------------------------------|---------|--------|--------|-----------|-----|------|

| or the risem rear Ended Guile 50, 2011          |         |          |             |                  | Revenue and Changes |                 |
|-------------------------------------------------|---------|----------|-------------|------------------|---------------------|-----------------|
|                                                 |         |          |             | Program Revenues |                     | in Net Assets   |
|                                                 |         |          |             | Operating        | Capital             | Total           |
| CHINICITIONIC                                   | Account |          | Charges for | Grants and       | Grants and          | Component Units |
| FUNCTIONS                                       | Number  | Expenses | Services    | Contributions    | Contributions       | Activities      |
| Component Unit Activities:                      |         |          |             |                  |                     |                 |
| Instruction                                     | 5000    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| Pupil Personnel Services                        | 6100    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| Instructional Media Services                    | 6200    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| Instruction and Curriculum Development Services | 6300    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| Instructional Staff Training Services           | 6400    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| Instruction Related Technology                  | 6500    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| School Board                                    | 7100    | 0.00     | 0.00        | 0.00             | 0.00                |                 |
| General Administration                          | 7200    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| School Administration                           | 7300    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| Facilities Acquisition and Construction         | 7400    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| Fiscal Services                                 | 7500    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| Food Services                                   | 7600    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| Central Services                                | 7700    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| Pupil Transportation Services                   | 7800    | 0.00     | 0.00        | 0.00             |                     | 0.              |
| Operation of Plant                              | 7900    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| Maintenance of Plant                            | 8100    | 0.00     | 0.00        | 0.00             |                     | 0.              |
| Administrative Technology Services              | 8200    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| Community Services                              | 9100    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| Interest on Long-term Debt                      | 9200    | 0.00     | 0.00        | 0.00             | 0.00                | 0.              |
| Unallocated Depreciation/Amortization Expense*  |         | 0.00     |             |                  |                     | 0.              |
| Total Component Unit Activities                 |         | 0.00     | 0.00        | 0.00             |                     | 0.              |
|                                                 |         | 0.00     | 0.00        | 0.00             | 0.00                | 0.0             |

#### General Revenues:

Taxes:

| Property Taxes, Levied for Operational Purposes                           | 0.00 |
|---------------------------------------------------------------------------|------|
| Property Taxes, Levied for Debt Service                                   | 0.00 |
| Property Taxes, Levied for Capital Projects                               | 0.00 |
| Local Sales Taxes                                                         | 0.00 |
| Grants and Contributions Not Restricted to Specific Programs              | 0.00 |
| Investment Earnings                                                       | 0.00 |
| Miscellaneous                                                             | 0.00 |
| Special Items                                                             | 0.00 |
| Extraordinary Items                                                       | 0.00 |
| Transfers                                                                 | 0.00 |
| Total General Revenues, Special Items, Extraordinary Items, and Transfers | 0.00 |
| Change in Net Assets                                                      | 0.00 |
| Net Assets - July 1, 2010                                                 | 0.00 |
| Net Assets - June 30, 2011                                                | 0.00 |

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Reporting Entity

The District School Board has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The Gadsden County School District (District) is considered part of the Florida system of public education. The governing body of the District is the Gadsden County District School Board (Board), which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Gadsden County.

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

• Discretely Presented Component Units. The component unit columns in the government-wide financial statements include the financial data of the Crossroad Academy Charter School. The charter school is considered component unit of the District since it is fiscally dependent on the District to levy taxes for its support. The charter school is adivision of the Community and Economic Development Organization of Gadsden County, Inc. a separate not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not for Profit Corporation Act, and Section 1002.33, Florida Statutes. The charter school operate under a charter approved by the sponsor, the Gadsden County District School Board. The financial data reported on the accompanying financial statements was derived from the charter schools' audited financial statements for the fiscal year ended June 30, 2011, which are available at the District's administrative office.

#### > Basis of Presentation

Government-wide Financial Statements - Government-wide financial statements, i.e., the statement of net assets and the statement of activities, present information about the District as a whole. These statements include the nonfiduciary financial activity of the District.

Government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's transportation department is allocated to the pupil transportation services function, while remaining depreciation expense is not readily associated with a particular function and is reported as unallocated.

Program revenues include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies

the extent to which each governmental function is self-financing or draws from the general revenues of the District.

The effects of interfund activity have been eliminated from the government-wide financial statements.

<u>Fund Financial Statements</u> - Fund financial statements report detailed information about the District in the governmental and fiduciary funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Nonmajor funds are aggregated and reported in a single column. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

The District reports the following major governmental funds:

- General Fund to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue Other Fund to account for certain Federal grant program resources.
- <u>Special Revenue ARRA Economic Stimulus Fund</u> to account for certain Federal grant program resources related to the American Recovery and Reinvestment Act (ARRA).
- <u>Capital Projects Local Capital Improvement Fund</u> to account for the financial resources
  generated by the local capital improvement tax levy to be used for educational capital outlay
  needs, including new construction and renovation and remodeling projects.

Additionally, the District reports the following fiduciary fund types:

- Other Employee Benefit Trust Fund to account for the financial resources of the dependent care and medical expense reimbursement program.
- Agency Funds to account for resources of the school internal funds, which are used to
  administer moneys collected at several schools in connection with school, student athletic,
  class, and club activities

#### Basis of Accounting

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Government-wide financial statements are prepared using the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made.

Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, otherpostemployment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

#### Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term, highly liquid investments with original maturities of three months or less. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) in Florida PRIME, formerly known as the Local Government Surplus Funds Trust Fund Investment Pool.

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

Investments consist of amounts placed in SBA debt service accounts for investment of debt service moneys, and amounts placed with SBA for participation in the Florida PRIME and Fund B Surplus Funds Trust Fund (Fund B) investment pools created by Sections 218.405 and 218.417, Florida Statutes. These investment pools operate under investment guidelines established by Section 215.47, Florida Statutes.

The District's investments in Florida PRIME, which SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, as of June 30, 2011, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. These investments are reported at fair value, which is amortized cost.

The District's investments in Fund B are accounted for as a fluctuating net asset value pool, with a fair value factor of 0.78965331 at June 30, 2011. Fund B is not subject to participant withdrawal requests. Distributions from Fund B, as determined by SBA, are effected by transferring eligible cash or securities to Florida PRIME, consistent with the pro rata allocation of pool shareholders of record at the creation date of Fund B. One hundred percent of such distributions from Fund B are available as liquid balance within Florida PRIME.

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

#### > Inventories

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

### Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net assets but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$750 for assets acquired on or after the 2006-07 fiscal year. The capitalization threshold prior to that period was \$500, and those assets remain in the capital asset balances. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation.

Interest costs incurred during construction of capital assets are not considered material and are not capitalized as part of the cost of construction.

Buildings and fixed equipment are depreciated using the straight-line method, with all other assets being depreciated using the composite method of depreciation, over the following estimated useful lives:

| Description                                  | Estimated Lives |
|----------------------------------------------|-----------------|
| Improvements Other than Buildings            | 10 - 35 years   |
| Buildings and Fixed Equipment                | 15 - 50 years   |
| Furniture, Fixtures, and Equipment           | 5 - 7 years     |
| Motor Vehicles                               | 5 - 10 years    |
| Audio Visual Materials and Computer Software | 3 - 5 years     |

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

### Long-Term Liabilities

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

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

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

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

#### > State Revenue Sources

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

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

The State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the Department.

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

### District Property Taxes

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

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

The Board adopted the 2010 tax levy on September 7, 2010. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

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

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

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

#### > Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

#### 2. BUDGETARY COMPLIANCE AND ACCOUNTABILITY

### Budgetary Information

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

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital
  outlay) within each activity (e.g., instruction, pupil personnel services, and school
  administration) and may be amended by resolution at any School Board meeting prior to the
  due date for the annual financial report.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

#### Expenditures Over Appropriations in Individual Funds

For the fiscal year ended June 30, 2011, expenditures exceed appropriations for the following individual funds:

| Fund/Activity                           | Expenditures |            |                         |  |  |  |
|-----------------------------------------|--------------|------------|-------------------------|--|--|--|
|                                         | Budget       | Actual     | Variance<br>Unfavorable |  |  |  |
| Special Revenue - Other:                |              |            |                         |  |  |  |
| School Administration                   | 4,677.12     | 32,776.67  | (28,099.55)             |  |  |  |
| Special Revenue - ARRA                  |              |            |                         |  |  |  |
| Economic Stimulus Programs:             |              |            |                         |  |  |  |
| Pupil Personnel Services'               | 393,975.12   | 420,832.25 | (26,857.13)             |  |  |  |
| School Administration                   | -            | 252.85     | (252.85)                |  |  |  |
| Facilities Acquisition and Construction | -            | 3,960.00   | (3,960.00)              |  |  |  |
| Central Services                        | 841.55       | 20,655.82  | (19,814.27)             |  |  |  |
| Student Transportation                  | 33,629.10    | 75,850.21  | (42,221.11)             |  |  |  |
| Operation of Plant                      | -            | 53.29      | (53.29)                 |  |  |  |
| Total Special Revenue - ARRA            | 428,445.77   | 521,604.42 | (93,158.65)             |  |  |  |

#### 3. INVESTMENTS

As of June 30, 2011, the District has the following investments and maturities:

| Investments                              | Maturities        | Fair Value      |
|------------------------------------------|-------------------|-----------------|
| State Board of Administration (SBA):     |                   |                 |
| Florida PRIME (1)                        | 31 Day Average    | \$ 1,685,464.85 |
| Fund B Surplus Funds Trust Fund (Fund B) | 7.16 Year Average | 61,275.96       |
| Debt Service Accounts                    | 6 Months          | 40,574.58       |
| Total Investments                        |                   | \$ 1,787,315.39 |

Note: (1) Investments reported as a cash equivalent for financial statement reporting purposes.

#### Interest Rate Risk

- > The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.
- Florida PRIME had a weighted average days to maturity (WAM) of 31 days at June 30, 2011. A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAwM measures the sensitivity of the portfolio to interest rate changes. Fund B had a weighted average life (WAL) of 7.16 years. A portfolio's WAL is the dollar weighted average length of time until securities held reach maturity. WAL, which also measures the sensitivity of the portfolio to interest rate changes, is based on legal final maturity dates for Fund B as of June 30, 2011. However, because Fund B consists of restructured or defaulted securities there is considerable uncertainty regarding the WAL.

#### Credit Risk

- Section 218.415(17), Florida Statutes, limits investments to SBA Local Government Surplus Funds Trust Fund Investment Pool, which effective July 1, 2010, is known as Florida PRIME, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District's investment policy does not further limit the District's investment choices.
- The District's investments in SBAdebt service accounts are to provide for debt service payments on bond debt issued by the State Board of Education for the benefit of the District. The District relies on policies developed by SBA for managing interest rate risk and credit risk for this account.
- As of June 30, 2011, the District's investment in Florida PRIME is rated AAAm by Standard & Poor's. Fund B is unrated.

#### 4. NOTES RECEIVABLE

The District entered into two contract sale agreements for the sale of Chattahochee High School and Havanna North Side High School, to two not for profit corporations. As part of the sales agreement, the District issued and held interest bearing note receivable in the amount of the sales price. The first note is for \$500,000 bearing interest at one percent per annum, payable in monthly installments of \$2,299.47 until paid

in full with the first installment becoming due February 1, 2011. The second note is for \$220,000 bearing interest at one percent per annum, payable in monthly installments of \$1,011.77 until paid in full with the first installment due January 1, 2011.

#### 5. CHANGES IN CAPITAL ASSETS

Changes in capital assets are presented in the table below.

|                                             | Beginning Balance | Additions       | Deletions       | Ending<br>Balance |
|---------------------------------------------|-------------------|-----------------|-----------------|-------------------|
| OVERNMENTAL ACTIVITIES                      |                   |                 |                 |                   |
| pital Assets Not Being Depreciated:         |                   |                 |                 |                   |
| Land                                        | \$ 1,801,806.54   | \$              | \$ 27,018.25    | \$ 1,774,788.29   |
| Total Capital Assets Not Being Depreciated  | 1,801,806.54      |                 | 27,018.25       | 1,774,788.29      |
| pital Assets Being Depreciated:             |                   |                 |                 |                   |
| Improvements Other Than Buildings           | 4,155,656.69      | 211,454.66      |                 | 4,367,111.35      |
| Buildings and Fixed Equipment               | 94,077,686.04     | 417,741.55      | 2,948,772.31    | 91,546,655.28     |
| Furniture, Fixtures, and Equipment          | 7,374,153.81      | 454,482.68      | 1,173,938.18    | 6,654,698.31      |
| Motor Vehicles                              | 5,847,209.83      | 2,331,225.00    | 893,445.00      | 7,284,989.83      |
| Audio Visual Materials and                  |                   |                 |                 |                   |
| Computer Software                           | 118,604.53        |                 | 118,604.53      |                   |
| Total Capital Assets Being Depreciated      | 111,573,310.90    | 3,414,903.89    | 5,134,760.02    | 109,853,454.77    |
| ss Accumulated Depreciation for:            |                   |                 |                 |                   |
| Improvements Other Than Buildings           | 2,627,456.67      | 134,127.12      |                 | 2,761,583.79      |
| Buildings and Fixed Equipment               | 25,589,311.11     | 2,173,350.54    | 1,862,215.76    | 25,900,445.89     |
| Furniture, Fixtures, and Equipment          | 5,201,908.11      | 737,276.84      | 1,140,754.77    | 4,798,430.18      |
| Motor Vehicles                              | 4,474,505.40      | 590,097.29      | 893,445.00      | 4,171,157.69      |
| Audio Visual Materials and                  |                   |                 |                 |                   |
| Computer Software                           | 29,651.13         |                 | 29,651.13       |                   |
| Total Accumulated Depreciation              | 37,922,832.42     | 3,634,851.79    | 3,926,066.66    | 37,631,617.55     |
| Total Capital Assets Being Depreciated, Net | 73,650,478.48     | (219,947.90)    | 1,208,693.36    | 72,221,837.22     |
| overnmental Activities Capital Assets, Net  | \$ 75,452,285.02  | \$ (219,947.90) | \$ 1,235,711.61 | \$ 73,996,625.51  |

Depreciation expense was charged to functions as follows:

| Function                                             | <br>Amount         |
|------------------------------------------------------|--------------------|
| GOVERNMENTAL ACTIVITIES                              |                    |
| Pupil Transportation Services                        | \$<br>495,681.72   |
| Unallocated                                          | <br>3,139,170.07   |
| Total Depreciation Expense - Governmental Activities | \$<br>3,634,851.79 |

#### 6. BONDS PAYABLE

Bonds payable at June 30, 2011, are as follows:

| Bond Type                                                                 | Amount<br>Outstanding | Interest<br>Rates<br>(Percent) | Annual<br>Maturity<br>To |
|---------------------------------------------------------------------------|-----------------------|--------------------------------|--------------------------|
| State School Bonds:<br>Series 2005B, Refunding<br>Series 2009A, Refunding | \$1,345,000<br>95,000 | 5.0<br>3.0 - 5.0               | 2018<br>2019             |
| Total Bonds Payable                                                       | \$1,440,000           |                                |                          |

The bonds were issued by the State Board of Education to finance capital outlay projects of the District. The bonds mature serially, and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is also pledged as security for these bonds. Principal and interest payments, investment of Debt Service Fund resources, and compliance with reserve requirements are administered by the State Board of Education and the State Board of Administration.

Annual requirements to amortize all bonded debt outstanding as of June 30, 2011, are as follows:

| Fiscal Year<br>Ending<br>June 30 | Total          | Principal      | Interest     |
|----------------------------------|----------------|----------------|--------------|
| State School Bonds:              |                |                |              |
| 2012                             | 246,700.00     | 175,000.00     | 71,700.00    |
| 2013                             | 248,100.00     | 185,000.00     | 63,100.00    |
| 2014                             | 239,000.00     | 185,000.00     | 54,000.00    |
| 2015                             | 244,750.00     | 200,000.00     | 44,750.00    |
| 2016                             | 249,750.00     | 215,000.00     | 34,750.00    |
| 2017-2019                        | 517,750.00     | 480,000.00     | 37,750.00    |
| Total State School Bonds         | \$1,746,050.00 | \$1,440,000.00 | \$306,050.00 |

### 7. CHANGES IN LONG-TERM LIABILITIES

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

| Description                                                                            | Beginning<br>Balance                            | Additions                | Deductions                                | Ending Deductions Balance                       |                             |
|----------------------------------------------------------------------------------------|-------------------------------------------------|--------------------------|-------------------------------------------|-------------------------------------------------|-----------------------------|
| GOVERNMENTAL ACTIVITIES                                                                |                                                 |                          |                                           |                                                 |                             |
| Bonds Payable<br>Compensated Absences Payable<br>Other Postemployment Benefits Payable | \$ 1,605,000.00<br>2,680,877.99<br>2,139,198.00 | 252,701.04<br>664,366.00 | \$ 165,000.00<br>247,909.90<br>339,900.00 | \$ 1,440,000.00<br>2,685,669.13<br>2,463,664.00 | \$ 175,000.00<br>600,000.00 |
| Total Governmental Activities                                                          | \$ 6,425,075.99                                 | \$ 917,067.04            | \$ 752,809.90                             | \$ 6,589,333.13                                 | \$ 775,000.00               |

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

### 8. INTERFUND RECEIVABLES AND PAYABLES

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

| Funds                     | Interfund      |                                         |  |  |
|---------------------------|----------------|-----------------------------------------|--|--|
|                           | Receivables    | Payables                                |  |  |
| Major:                    |                |                                         |  |  |
| General                   | \$1,831,378.50 |                                         |  |  |
| Special Revenue:          | . ,            |                                         |  |  |
| Other                     |                | 1,422,241.44                            |  |  |
| ARRA Economic Stimulus    |                | 361,310.48                              |  |  |
| Capital Projects:         |                | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |  |  |
| Local Capital Improvement |                |                                         |  |  |
| Nonmajor Governmental     | 9,901.54       |                                         |  |  |
| Fiduciary                 |                | 47,728.12                               |  |  |
| Total                     | \$1,841,280.04 | \$1,831,280.04                          |  |  |

The interfund balance between the General Fund and Special Revenue Other and ARRA Economic Stimulus funds represents temporary borrowing of cash to cover projects that are awaiting reimbursement from other agencies. The interfund balance between the nonmajor governmental funds and the fiduciary fund represents petty cash balances at school food service sites and a temporary loan to the Employee Flexible Spending Account. The District has designated the General Fund to be the loaning fund.

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

| Funds                                              | Interfund |            |                |  |  |
|----------------------------------------------------|-----------|------------|----------------|--|--|
|                                                    | <br>Tra   | ansfers In | Transfers Out  |  |  |
| Major:<br>Capital Projects:<br>Capital Improvement | \$        | 7,787.83   | \$1,868,112.92 |  |  |
| Nonmajor Governmental                              | 1,8       | 368,112.92 | 7,787.83       |  |  |
| Total                                              | \$1,8     | 375,900.75 | \$1,875,900.75 |  |  |

The purpose of the interfund transfer was to pay for debt service of a short term loan related to bus purchases.

#### 9. FUND BALANCE REPORTING

The District implemented Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Types Definitions, for the fiscal year ending June 30, 2011. The objective of the statement is to improve the usefulness and understanding of fund balance information for users of the financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources. The District reports its governmental fund balances in the following categories:

Non-spendable - The net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash. Examples of items that are not in spendable form include inventory, prepaid amounts, long-term amounts of loans and notes receivable, and property acquired for resale. The District classifies its amounts reported as inventories as non-spendable.

<u>Restricted</u> - The portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance. The District classifies most of its fund balances other than General Fund as restricted, as well as unspent State categorical and earmarked educational funding reported in the General Fund, that are legally or otherwise restricted.

<u>Committed</u> - The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority (i.e., the district school board). These amounts cannot be used for any other purpose unless the district school board removes or changes the specified use by taking the same action it employed to previously commit the amounts. The District did not have any committed fund balances at June 30, 2011.

Assigned - The portion of fund balance that is intended to be used for specific purposes, but is neither restricted nor committed. Assigned amounts include those that have been set aside for a specific purpose by an authorized government body or official, but the constraint imposed does not satisfy the criteria to be classified as restricted or committed. This category includes any remaining positive amounts, for governmental funds other than the General Fund, not classified as non-spendable, restricted, or committed. The District also classifies amounts as assigned that are constrained to be used for specific purposes based on actions of the Superintendent and Chief Financial Officer and not included in other categories.

<u>Unassigned</u> - The portion of fund balance that is the residual classification for the general fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes.

The following is a schedule of fund balances by category at June 30, 2011:

|                                         | Major Funds |             |            |         |      |             |     |             |
|-----------------------------------------|-------------|-------------|------------|---------|------|-------------|-----|-------------|
|                                         |             |             | Local      | Capital |      | Nonmajor    |     |             |
|                                         |             | General     | Improv     | ement   |      | Funds       |     | Total       |
| Non-Spendible<br>Inventory<br>Spendible | \$          | 214,788.17  | \$         |         | \$   | 30,740.70   | \$  | 245,528.87  |
| Restricted State Categorical            |             | 496,423.33  |            |         |      |             |     | 496,423.33  |
| Food Service                            |             | ,           |            |         |      | 364,419.26  |     | 364,419.26  |
| Other Federal                           |             |             |            |         |      | 4,429.02    |     | 4,429.02    |
| <b>Debt Service</b>                     |             |             |            |         |      | 40,574.58   |     | 40,574.58   |
| Capital Outlay                          |             |             | 1,800,     | 201.86  |      | 752,004.90  | 2   | ,552,206.76 |
| Total Restricted                        |             | 496,423.33  | 1,800,     | 201.86  | 1,   | ,161,427.76 | 3   | ,458,052.95 |
| Assigned<br>Other State and             |             |             |            |         |      |             |     |             |
| <b>Local Grants</b>                     | 3           | ,519,909.65 | 4          |         |      |             | 3   | ,519,909.65 |
| Total Assigned                          | 3           | ,519,909.65 |            |         |      |             | 3   | ,519,909.65 |
| Unassigned                              |             | 883,210.21  |            |         |      |             | _   | 883,210.21  |
| Total Fund Balance                      | \$5         | ,114,331.36 | \$ 1,800,2 | 201.86  | \$1, | 192,168.46  | \$8 | 106,701.68  |

### 10. SCHEDULE OF STATE REVENUE SOURCES

The following is a schedule of the District's State revenue for the 2010-11 fiscal year:

| Source                                                      | Amount          |
|-------------------------------------------------------------|-----------------|
| Florida Education Finance Program                           | \$21,569,413.00 |
| Categorical Educational Program - Class Size Reduction      | 6,196,376.00    |
| Voluntary Prekindergarten Program                           | 826,714.39      |
| Workforce Development Program                               | 682,250.00      |
| Adults with Disabilities                                    | 403,315.00      |
| Motor Vehicle License Tax (Capital Outlay and Debt Service) | 46,344.00       |
| Charter School Capital Outlay                               | 119,294.00      |
| School Recognition                                          | 178,375.00      |
| Miscellaneous                                               | 1,450,569.37    |
| Total                                                       | \$31,472,650.76 |

Accounting policies relating to certain State revenue sources are described in Note 1.

### 11. PROPERTY TAXES

The following is a summary of millages and taxes levied on the 2010 tax roll for the 2010-11 fiscal year:

| GENERAL FUND                                                                                        | Millages                | Taxes Levied                                  |
|-----------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------------------|
| Nonvoted School Tax Required Local Effort Basic Discretionary Local Effort Critical Operating Needs | 5.577<br>0.748<br>0.250 | \$ 8,421,635.76<br>1,129,529.06<br>377,516.40 |
| CAPITAL PROJECTS FUNDS                                                                              |                         |                                               |
| Nonvoted Tax Local Capital Improvements                                                             | 1.500                   | 2,265,098.37                                  |
| Total                                                                                               | 8.075                   | \$12,193,779.58                               |

### 12. FLORIDA RETIREMENT SYSTEM

All regular employees of the District are covered by the State-administered Florida Retirement System (FRS). Provisions relating to FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112 Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code, wherein eligibility, contributions, and benefits are defined and described in detail. Essentially all regular employees of participating employers are eligible and must enroll as members of FRS. FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined benefit pension plan (Plan), a Deferred Retirement Option Program (DROP), and a defined contribution plan, referred to as the Public Employee Optional Retirement Program (PEORP).

Employees in the Plan vest at six years of service. All vested members are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, which may include up to 4 years of credit for military service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 years of service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in PEORP in lieu of the Plan. District employees participating in DROP are not eligible to participate in PEORP. Employer contributions are defined by law; however, the ultimate benefit depends in part on the performance of investment funds. PEORP is funded by employer contributions that are based on salary and membership class (Regular Class, Special Risk Class, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in PEORP vest after one year of service.

#### FRS Retirement Contribution Rates

The Florida Legislature establishes, and may amend, contribution rates for each membership class of FRS. During the 2010-11 fiscal year, contribution rates were as follows:

| da Retirement System, Elected County Officers da Retirement System, Senior Management Service rred Retirement Option Program - Applicable to | Percent of Gross Salar |                 |  |
|----------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------------|--|
|                                                                                                                                              | Employee               | Employer<br>(A) |  |
| Florida Retirement System, Regular                                                                                                           | 0.00                   | 10.77           |  |
| Florida Retirement System, Elected County Officers                                                                                           | 0.00                   | 18.64           |  |
| Florida Retirement System, Senior Management Service<br>Deferred Retirement Option Program - Applicable to                                   | 0.00                   | 14.57           |  |
| Members from All of the Above Classes                                                                                                        | 0.00                   | 12.25           |  |
| Florida Retirement System, Reemployed Retiree                                                                                                | (B)                    | (B)             |  |

Notes: (A) Employer rates include 1.11 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.05 percent for administrative costs of PEORP.

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

The District's liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions to the Plan for the fiscal years ended June 30, 2009, June 30, 2010, and June 30, 2011, totaled \$3,091,941.45, \$2,789,395.55, and \$3,401,495.82 respectively, which were equal to the required contributions for each fiscal year. There were 76 PEORP participants during the 2010-11 fiscal year. Required contributions made to PEORP totaled \$252,822.91.

The financial statements and other supplementary information of FRS are included in the comprehensive annual financial report of the State of Florida, which may be obtained from the Florida Department of Financial Services. Also, an annual report on FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services, Division of Retirement.

### 13. OTHER POSTEMPLOYMENT BENEFITS PAYABLE

Plan Description. The Other Postemployment Benefits Plan (Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical and prescription drug coverage. The District subsidizes the premium rates paid by retirees by allowing them to participate in the Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the Plan on average than those of active employees. Pursuant to Section 112.0801, Florida Statutes, the District contributed towards the costs of healthcare benefits for former employees who retired prior to May 2, 2001. Effective October 1, 2002, the Board decreased its contribution from \$50 to \$30 per month per former retired employee. Premiums totaled \$55,110 for the 2010-11 fiscal year, and the District provided benefits to 156 retired former employees at June 30, 2011. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The Plan does not issue a stand-alone report, and is not included in the report of a Public Employee Retirement System or another entity.

Funding Policy. Plan contribution requirements of the District and Plan members are established and may be amended through recommendations of the Insurance Committee and action from the Board. The District has not advance-funded or established a funding methodology for the annual other postemployment benefit (OPEB) costs or the net OPEB obligation, and the Plan is financed on a pay-as-you-go basis. For the 2010-11 fiscal year, 164 retirees received other postemployment benefits. The District provided required contributions of \$339,900 toward the annual OPEB cost, comprised of benefit payments made on behalf of retirees and net of retiree contributions totaling \$500,757, which represents 2.3 percent of covered payroll.

Annual OPEB Cost and Net OPEB Obligation. The District's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with parameters of Governmental Accounting Standards Board Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 15 years. The following table shows the District's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the District's net OPEB obligation:

| Description                                | Amount       |
|--------------------------------------------|--------------|
| Normal Cost (service cost for one year)    | \$ 280,212   |
| Amortization of Unfunded Actuarial         |              |
| Accrued Liability                          | 444,157      |
| Interest on Normal Cost and Amortization   |              |
| Annual Required Contribution               | 724,369      |
| Interest on Net OPEB Obligation            | 80,220       |
| Adjustment to Annual Required Contribution | (140,223)    |
| Annual OPEB Cost (Expense)                 | 664,366      |
| Contribution Toward the OPEB Cost          | (339,900)    |
| Increase in Net OPEB Obligation            | 324,466      |
| Net OPEB Obligation, Beginning of Year     | 2,139,198    |
| Net OPEB Obligation, End of Year           | \$ 2,463,664 |

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation as of June 30, 2011 and the preceding year, were as follows:

|                                 | OPEB Cost |           | Annual<br>OPEB Cost<br>Contributed | Obligation |           |
|---------------------------------|-----------|-----------|------------------------------------|------------|-----------|
| Beginning Balance, July 1, 2008 | \$        | 0         | 0.00%                              | \$         | 0         |
| 2008-09                         |           | 1,887,208 | 43.76%                             |            | 1,061,277 |
| 2009-10                         |           | 1,962,957 | 45.09%                             |            | 2,139,198 |
| 2010-11                         |           | 664,366   | 51.16%                             |            | 2,463,664 |

Funded Status and Funding Progress. As of October 1, 2010, the most recent valuation date, the actuarial accrued liability for benefits was \$6,652,347 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$6,652,347 and a funded ratio of 0 percent. The covered payroll (annual payroll of active participating employees) was \$22,076,006, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 30.13 percent.

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

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

The District's current OPEB actuarial valuation as of October 1, 2010, used the entry age normal cost actuarial method to estimate the unfunded actuarial liability as of June 30, 2011, and to estimate the District's 2010-11 fiscal year annual required contribution. Because the OPEB liability is currently unfunded, the actuarial assumptions included a 3.75 percent rate of return on invested assets, which is the District's long-term expectation of investment returns under its investment policy. The actuarial assumptions also included a payroll growth rate of 4 percent per year, and an annual healthcare cost trend rate of 9 percent, reducing to an ultimate rate of 6 percent after seven years. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2011, was 15 years.

#### 14. RISK MANAGEMENT PROGRAMS

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

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

### 15. LITIGATION

The District is involved in several pending and threatened legal actions. The range of loss from all claims and actions, as estimated by District management, should not materially affect the financial condition of the District.

### 16. OTHER LOSS CONTINGENCIES

The District received financial assistance from Federal and State agencies in the form of grants and appropriations. The disbursement of funds received under these programs generally requires compliance with specified terms and conditions and is subject to final determination by the applicable Federal and State agencies. Any disallowed claims should become a liability of the General Fund or other applicable funds. The questioned costs identified in the audits for the fiscal years ended June 30, 2010, totaled \$1,083,074.

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POSTEMPLOYMENT BENEFITS PLAN June 30, 2011

| Actuarial<br>Valuation<br>Date<br>10/1/2007<br>10/1/2010 | Actuarial Value of Assets (a)  0 | Actuarial Accrued Liability (AAL) Projected Unit Credit (b) \$ 29,070,050 6,652,347 | Unfunded AAL (UAAL) (b-a) \$ 29,070,050 6,652,347 | Funded Ratio<br>(a/b)<br>0.00% | Covered Payroll (c) \$ 27,912,948 22,076,006 | UAAL as a Percent of Covered Payroll [(b-a)/c] 104.15% 30.13% |
|----------------------------------------------------------|----------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------|--------------------------------|----------------------------------------------|---------------------------------------------------------------|
|----------------------------------------------------------|----------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------|--------------------------------|----------------------------------------------|---------------------------------------------------------------|

### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

For the Fiscal Year Ended June 30, 2011

|                                                        | Account | Budgeted A     | mounts         | Actual               | Variance with<br>Final Budget - |
|--------------------------------------------------------|---------|----------------|----------------|----------------------|---------------------------------|
| REVENUES                                               | Number  | Original       | Final          | Amounts              | Positive (Negative)             |
| Federal Direct                                         | 2.00    |                |                | - Tanio anno         | rositive (Negative)             |
| Federal Through State                                  | 3100    | 140,000.00     | 140,000.00     | 163,835,74           | 22 026                          |
| State Sources                                          | 3200    | 100,000.00     | 177,810.33     | 998,110.47           | 23,835<br>820,300               |
| Local Sources:                                         | 3300    | 31,130,735.00  | 31,137,143.30  | 30,983,497.76        |                                 |
| Property Taxes Levied for Operational Purposes         | 1 1     |                |                | 50,705,477.70        | (153,645                        |
| Other Local Revenue                                    | 3411    | 9,531,534.00   | 9,531,534.00   | 8,958,507.58         | (572.00(                        |
| Total Local Sources                                    |         | 1,147,833.00   | 1,148,123.72   | 1,996,512.27         | (573,026                        |
| Total Revenues                                         | 3400    | 10,679,367.00  | 10,679,657.72  | 10,955,019.85        | 848,388                         |
| EXPENDITURES                                           |         | 42,050,102.00  | 42,134,611.35  | 43,100,463.82        | 275,362                         |
| Current:                                               |         |                |                | 10,100,103.02        | 965,852                         |
| Instruction                                            |         |                |                | 1                    |                                 |
| Pupil Personnel Services                               | 5000    | 23,085,127.09  | 22,230,386.09  | 21,327,654.89        | 000 001                         |
| Instructional Media Services                           | 6100    | 1,786,069.00   | 1,730,080.43   | 1,586,780.36         | 902,731.                        |
| Instruction and Curriculum Development Services        | 6200    | 765,883.00     | 842,047.77     | 685,665,90           | 143,300.                        |
| Instructional Staff Training Services                  | 6300    | 1,354,348.00   | 1,357,017.98   | 1,111,948.53         | 156,381.                        |
| Instruction Related Technology                         | 6400    | 186,980.00     | 190,477.58     | 81,890.28            | 245,069.4                       |
| School Board                                           | 6500    | 60,339.00      | 95,780.11      | 62,496.55            | 108,587.3                       |
| General Administration                                 | 7100    | 746,044.00     | 962,388.01     | 828,655.49           | 33,283.5                        |
| School Administration                                  | 7200    | 658,283.00     | 649,380.45     | 490,805.44           | 133,732.5                       |
| Facilities Acquisition and Construction                | 7300    | 3,070,309.00   | 3,456,508.67   | 3,423,320.64         | 158,575.0                       |
| Fiscal Services                                        | 7410    | 83,074.00      | 100,677.57     | 100,597.99           | 33,188.0                        |
| Food Services                                          | 7500    | 539,323.00     | 534,466.22     | 484,989.64           | 79.5                            |
| Central Services                                       | 7600    | 0.00           | 9,689.51       | 9,367.77             | 49,476.5                        |
| Pupil Transportation                                   | 7700    | 382,844.00     | 430,597.76     | 379,593.65           | 321.7                           |
| Operation of Plant                                     | 7800    | 3,617,765.00   | 3,582,482.89   | 3,442,118.87         | 51,004.1                        |
| Maintenance of Plant                                   | 7900    | 5,751,070.00   | 5,639,598.42   | 5,464,222.26         | 140,364.02                      |
| Administrative Technology Services                     | 8100    | 1,647,284.00   | 1,730,758.56   | 1,454,597.00         | 175,376.16                      |
| Community Services                                     | 8200    | 455,663.00     | 447,862.80     | 411,711.77           | 276,161.56                      |
| oital Outlay:                                          | 9100    | 418,197.00     | 491,310.17     | 303,618.03           | 36,151.03                       |
| Sacilities Acquisition and Construction                |         |                |                | 303,018.03           | 187,692.14                      |
| Other Capital Outlay                                   | 7420    |                | 50,750.00      | 50,750.00            |                                 |
| al Expenditures                                        | 9300    |                | 159,694.45     | 159,694.45           | 0.00                            |
| ess (Deficiency) of Revenues Over (Under) Expenditures |         | 44,608,602.09  | 44,691,955.44  | 41,860,479.51        | 0.00                            |
| HER FINANCING SOURCES (USES)                           |         | (2,558,500.09) | (2,557,344.09) | 1,239,984.31         | 2,831,475.93                    |
| eeds from the Sale of Capital Assets                   |         |                |                | 1,239,904.31         | 3,797,328.40                    |
| Recoveries                                             | 3730    |                |                | 68,287,35            |                                 |
| Other Financing Sources (Uses)                         | 3740    |                |                | 8,282.59             | 68,287.35                       |
| Change in Fund Balances                                |         | 0.00           | 0.00           | 76,569.94            | 8,282.59                        |
| Balances, July 1, 2010                                 |         | (2,558,500.09) | (2,557,344.09) | 1,316,554.25         | 76,569.94                       |
| stment to Fund Balances                                | 2800    | 3,878,500.09   | (5,551,577,05) | 3,797,777.11         | 3,873,898.34                    |
| Balances, June 30, 2011                                | 2891    |                |                |                      | 3,797,777.11                    |
|                                                        | 2700    | 1,320,000.00   | (2,557,344.09) | 0.00<br>5,114,331.36 | 0.00                            |

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR FOOD SERVICE FUND IF MAJOR
For the Fiscal Year Ended June 30, 2011

|                                                                      | Account      |          | ted Amounts | Actual  | Variance with<br>Final Budget - |
|----------------------------------------------------------------------|--------------|----------|-------------|---------|---------------------------------|
| REVENUES                                                             | Number       | Original | Final       | Amounts | Positive (Negative              |
| Federal Direct                                                       | 3100         |          |             |         |                                 |
| Federal Through State                                                | 3200         |          |             | 0.00    |                                 |
| State Sources                                                        | 3300         |          | +           | 0.00    |                                 |
| Local Sources:                                                       |              |          | +           | 0.00    |                                 |
| Property Taxes Levied for Operational Purposes                       | 3411         |          |             |         |                                 |
| Property Taxes Levied for Debt Service                               | 3412         |          |             | 0.00    |                                 |
| Property Taxes Levied for Capital Projects                           | 3413         |          |             | 0.00    |                                 |
| Local Sales Taxes                                                    | 3418         |          |             | 0.00    |                                 |
| Charges for Service - Food Service                                   | 345X         |          |             | 0.00    |                                 |
| Impact Fees Other Local Revenue                                      | 3496         |          |             | 0.00    |                                 |
| Total Local Sources                                                  |              |          |             | 0.00    |                                 |
| Total Revenues                                                       | 3400         | 0.00     | 0.0         |         |                                 |
| EXPENDITURES                                                         |              | 0.00     |             | 0.00    |                                 |
| Current:                                                             |              |          |             | 0.00    | 0                               |
| Instruction                                                          |              |          |             |         |                                 |
| Pupil Personnel Services                                             | 5000         |          |             | 0.00    |                                 |
| Instructional Media Services                                         | 6100         |          |             | 0.00    | 0                               |
| Instruction and Curriculum Development Services                      | 6200         |          |             | 0.00    | 0                               |
| Instructional Staff Training Services                                | 6300         |          |             | 0.00    | 0                               |
| Instructional Staff Training Services Instruction Related Technology | 6400         |          |             | 0.00    | 0.                              |
| School Board                                                         | 6500         |          |             | 0.00    | 0.                              |
| General Administration                                               | 7100         |          |             | 0.00    | 0.                              |
| School Administration                                                | 7200         |          |             | 0.00    | 0.                              |
| Facilities Acquisition and Construction                              | 7300         |          |             | 0.00    | 0.                              |
| Fiscal Services                                                      | 7410         |          |             | 0.00    | 0.0                             |
| Food Services                                                        | 7500         |          |             | 0.00    | 0.0                             |
| Central Services                                                     | 7600         |          |             | 0.00    | 0.0                             |
| Pupil Transportation                                                 | 7700         |          |             | 0.00    | 0.0                             |
| Operation of Plant                                                   | 7800<br>7900 |          |             | 0.00    | 0.0                             |
| Maintenance of Plant                                                 | 8100         |          |             | 0.00    | 0.0                             |
| Administrative Technology Services                                   | 8200         |          |             | 0.00    | 0.0                             |
| Community Services                                                   | 9100         |          |             | 0.00    | 0.0                             |
| Debt Service: (Function 9200)                                        | 9100         |          |             | 0.00    | 0.0                             |
| Retirement of Principal                                              | 710          |          |             |         | , , ,                           |
| Interest                                                             | 720          |          |             | 0.00    | 0.00                            |
| Dues, Fees and Issuance Costs                                        | 730          |          |             | 0.00    | 0.00                            |
| Miscellaneous Expenditures                                           | 790          |          |             | 0.00    | 0.00                            |
| apital Outlay:                                                       | 170          |          |             | 0.00    | 0.00                            |
| Facilities Acquisition and Construction                              | 7420         |          |             |         |                                 |
| Other Capital Outlay                                                 | 9300         |          |             | 0.00    | 0.00                            |
| otal Expenditures                                                    |              | 0.00     | 0.00        | 0.00    | 0.00                            |
| acess (Deficiency) of Revenues Over (Under) Expenditures             |              | 0.00     | 0.00        | 0.00    | 0.00                            |
| THER FINANCING SOURCES (USES)                                        |              |          | 0.00        | 0.00    | 0.00                            |
| ong-Term Bonds Issued                                                | 3710         |          |             |         |                                 |
| Premium on Sale of Bonds                                             | 3791         |          |             | 0.00    | 0.00                            |
| Discount on Sale of Bonds                                            | 891          |          |             | 0.00    | 0.00                            |
| funding Bonds Issued                                                 | 3715         |          |             | 0.00    | 0.00                            |
| Premium on Refunding Bonds                                           | 3792         |          |             | 0.00    | 0.00                            |
| Discount on Refunding Bonds                                          | 892          |          |             | 0.00    | 0.00                            |
| rificates of Participation Issued                                    | 3750         |          |             | 0.00    | 0.00                            |
| Premium on Certificates of Participation                             | 3793         |          |             | 0.00    | 0.00                            |
| Discount on Certificates of Participation                            | 893          |          |             | 0.00    | 0.00                            |
| ceeds from the Sale of Capital Assets                                | 3720         |          |             | 0.00    | 0.00                            |
| s Recoveries                                                         | 3730         |          |             | 0.00    | 0.00                            |
| ceeds of Forward Supply Contract                                     | 3740         |          |             | 0.00    | 0.00                            |
| cial Facilities Construction Advances                                | 3760         |          |             | 0.00    | 0.00                            |
| ments to Refunded Bond Escrow Agent (Function 9299)                  | 3770         |          |             | 0.00    | 0.00                            |
| insfers In Retuined Bond Escrow Agent (Function 9299)                | 760          |          |             | 0.00    | 0.00                            |
| Isfers Out                                                           | 3600         |          |             | 0.00    | 0.00                            |
| Other Financing Sources (Uses)                                       | 9700         |          |             | 0.00    | 0.00                            |
| CIAL ITEMS                                                           |              | 0.00     | 0.00        | 0.00    |                                 |
|                                                                      |              |          |             | 0.00    | 0.00                            |
| RAORDINARY ITEMS                                                     |              |          |             | 0.00    | 0.00                            |
| Change in Fund Balances                                              |              | 0.00     | 0.00        | 0.00    | 0.00                            |
| Balances, July 1, 2010                                               | 2800         | 0.00     | 0.00        | 0.00    | 0.00                            |
| stment to Fund Balances Balances, June 30, 2011                      | 2891         |          |             | 0.00    | 0.00                            |
|                                                                      |              |          |             |         | 0.00                            |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE - OTHER FEDERAL PROGRAMS FUND
For the Fiscal Year Ended June 30, 2011

|                                                          |                                                  | D. I I .     |               |              | Variance with       |
|----------------------------------------------------------|--------------------------------------------------|--------------|---------------|--------------|---------------------|
| 1                                                        | Account                                          | Budgeted Am  |               | Actual       | Final Budget -      |
| REVENUES                                                 | Number                                           | Original     | Final         | Amounts      | Positive (Negative) |
| Federal Direct                                           |                                                  |              |               |              |                     |
| Federal Through State                                    | 3100                                             | 700,809.71   | 2,743,463.71  | 2,080,482.14 | (662,981            |
|                                                          | 3200                                             | 5,090,283.69 | 12,913,720.23 | 7,659,538.30 | (5,254,181.9        |
| Total Revenues EXPENDITURES                              |                                                  | 5,791,093.40 | 15,657,183.94 | 9,740,020.44 | (5,917,163.         |
|                                                          |                                                  |              |               |              |                     |
| Current:                                                 |                                                  |              |               |              |                     |
| Instruction                                              | 5000                                             | 3,695,020.95 | 8,725,224.35  | 5,449,156.18 | 3,276,068.1         |
| Pupil Personnel Services                                 | 6100                                             | 364,303.63   | 1,263,875.97  | 998,983.37   | 264,892.6           |
| Instructional Media Services                             | 6200                                             | 4,115.25     | 195,110.20    | 44,647.91    | 150,462.2           |
| Instruction and Curriculum Development Services          | 6300                                             | 874,916.20   | 1,782,885.60  | 1,107,165.12 | 675,720.4           |
| Instructional Staff Training Services                    | 6400                                             | 373,657.37   | 2,104,429.72  | 1,124,316.59 | 980,113.1           |
| Instruction Related Technology                           | 6500                                             | 2,620.81     | 156,425.71    | 50,602.98    | 105,822.7           |
| General Administration                                   | 7200                                             | 185,721.01   | 311,738.63    | 236,963.51   | 74,775.1            |
| School Administration                                    | 7300                                             | 4,677.12     | 4,677.12      | 32,776.67    | (28,099.5           |
| Facilities Acquisition and Construction                  | 7410                                             | 0.00         | 1,935.00      | 0.00         | 1,935.0             |
| Fiscal Services                                          | 7500                                             | 0.00         | 0.00          | 0.00         | 0.0                 |
| Food Services                                            | 7600                                             | 0.00         | 81.12         | 81.12        | 0.0                 |
| Central Services                                         | 7700                                             | 12,603.16    | 60,432.16     | 38,316.93    | 22,115.2            |
| Pupil Transportation                                     | 7800                                             | 219,520.77   | 631,587.87    | 403,572.31   | 228,015.50          |
| Operation of Plant                                       | 7900                                             | 34,307.90    | 217,322.66    | 92,606,56    | 124,716.10          |
| Maintenance of Plant                                     | 8100                                             | 0.00         | 1,881.40      | 1,881.40     | 0.00                |
| Administrative Technology Services                       | 8200                                             | 18,574.51    | 24,118.51     | 2,908.70     | 21,209.8            |
| -Community Services                                      | 9100                                             | 1,054.72     | 69,402,24     | 49,985.41    | 19,416.83           |
| Capital Outlay:                                          |                                                  |              |               | 17,705.11    | 19,410.0.           |
| Facilities Acquisition and Construction                  | 7420                                             |              | 667.80        | 667.80       | 0.00                |
| Other Capital Outlay                                     | 9300                                             |              | 105,387.88    | 105,387.88   | 0.00                |
| otal Expenditures                                        |                                                  | 5,791,093.40 | 15,657,183.94 | 9,740,020.44 | 5,917,163.50        |
| xcess (Deficiency) of Revenues Over (Under) Expenditures |                                                  | 0.00         | 0.00          | 0.00         | 0.00                |
| THER FINANCING SOURCES (USES)                            |                                                  |              |               | 0.00         | 0.00                |
| ransfers In                                              | 3600                                             |              |               | 0.00         | 0.00                |
| ransfers Out                                             | 9700                                             |              |               | 0.00         | 0.00                |
| otal Other Financing Sources (Uses)                      |                                                  | 0.00         | 0.00          | 0.00         | 0.00                |
| PECIAL ITEMS                                             |                                                  |              | 0.00          | 0.00         | 0.00                |
|                                                          |                                                  |              |               | 0.00         | 0.00                |
| XTRAORDINARYITEMS                                        |                                                  |              |               | 0.00         | 0.00                |
|                                                          |                                                  |              |               | 0.00         |                     |
| et Change in Fund Balances                               | <del>                                     </del> | 0.00         | 0.00          | 0.00         | 0.00                |
| and Balances, July 1, 2010                               | 2800                                             | 0.00         | 0.00          | 0.00         | 0.00                |
| djustment to Fund Balances                               | 2891                                             |              |               | 4,429.02     | 4,429.02            |
| and Balances, June 30, 2011                              | 2700                                             | 0.00         | 0.00          | 0.00         | 0.00                |
|                                                          | 2700                                             | 0.00 ]       | 0.00          | 4,429.02     | 4,429.02            |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS
For the Fiscal Year Ended June 30, 2011

|                                                          | Account | Budgeted Amounts |              | Actual       | Variance with<br>Final Budget - |
|----------------------------------------------------------|---------|------------------|--------------|--------------|---------------------------------|
| REVENUES                                                 | Number  | Original         | Final        | Amounts      | Positive (Negative              |
| Federal Direct                                           |         |                  |              |              | T OSILIVE (IVEGALIVE            |
| Federal Through State                                    | 3100    |                  | 30,960.47    | 30,960,47    |                                 |
| Total Revenues                                           | 3200    | 1,828,394.52     | 6,028,426.48 | 5,639,708.11 | (388,718                        |
| EXPENDITURES                                             |         | 1,828,394.52     | 6,059,386.95 | 5,670,668.58 | (388,718                        |
| Current:                                                 |         |                  |              | -,56,666.00  | (300,710                        |
| Instruction                                              |         |                  | 1            | . 1          |                                 |
| Pupil Personnel Services                                 | 5000    | 1,090,549.27     | 4,368,637.61 | 4,147,000.78 | 221,636                         |
| Instructional Media Services                             | 6100    | 325,144.04       | 393,975.12   | 420,832.25   | (26,857                         |
| Instruction and Curriculum Development Services          | 6200    | 29,438.72        | 420,661.45   | 352,274.41   | 68,387                          |
| Instructional Staff Training Services                    | 6300    | 26,731.56        | 403,659.99   | 277,693.21   | 125,966.                        |
| Instruction Related Technology                           | 6400    | 225,801.31       | 311,552.18   | 256,399.66   | 55,152.                         |
| School Board                                             | 6500    |                  | 3,200.00     | 3,200.00     |                                 |
| General Administration                                   | 7100    |                  |              | 0.00         | 0.                              |
| School Administration                                    | 7200    | 97,184.62        | 38,825.29    | 28,091.44    | 10,733.                         |
| Facilities Acquisition and Construction                  | 7300    |                  |              | 252.85       | (252.                           |
| Fiscal Services                                          | 7410    |                  | (3,960.00)   | 0.00         | (3,960.                         |
| Food Services                                            | 7500    |                  |              | 0.00         | (3,960.                         |
| Central Services                                         | 7600    |                  |              | 0.00         | 0.0                             |
| Pupil Transportation                                     | 7700    |                  | 841.55       | 20,655.82    | (19,814.2                       |
| Operation of Plant                                       | 7800    | 33,545.00        | 33,629.10    | 75,850.21    | (42,221.1                       |
| Maintenance of Plant                                     | 7900    |                  |              | 53.29        | (53.2                           |
| apital Outlay:                                           | 8100    |                  | 9,509.00     | 9,509.00     | 0.0                             |
| Facilities Acquisition and Construction                  |         |                  |              | 7,507.00     | 0.0                             |
| Other Capital Outlay                                     | 7420    |                  | 12,960.00    | 12,960.00    | 0.0                             |
| otal Expenditures                                        | 9300    |                  | 65,895.66    | 65,895.66    | 0.0                             |
| ccess (Deficiency) of Revenues Over (Under) Expenditures |         | 1,828,394.52     | 6,059,386.95 | 5,670,668.58 | 388,718.3                       |
| THER FINANCING SOURCES (USES)                            |         | 0.00             | 0.00         | 0.00         | 0.00                            |
| ansfers In                                               |         |                  |              |              | 0.00                            |
| ansfers Out                                              | 3600    |                  |              | 0.00         | 0.00                            |
| tal Other Financing Sources (Uses)                       | 9700    |                  |              | 0.00         | 0.00                            |
| ECIAL ITEMS                                              |         | 0.00             | 0.00         | 0.00         | 0.00                            |
| PCIAL ITEMS                                              |         |                  |              | 0.00         | 0.00                            |
| TRAORDINARYITEMS                                         |         |                  |              | 0.00         | 0.00                            |
| TRACKDINAK I ITEMS                                       |         |                  |              | 0.00         | 0.00                            |
| t Change in Fund Balances                                |         |                  |              | 0.00         | 0.00                            |
| ad Balances, July 1, 2010                                |         | 0.00             | 0.00         | 0.00         | 0.00                            |
| ustment to Fund Balances                                 | 2800    |                  |              | 0.00         |                                 |
| d Balances, June 30, 2011                                | 2891    |                  |              | 0.00         | 0.00                            |
| Darances, June 30, 2011                                  | 2700    | 0.00             | 0.00         | 0.00         | 0.00                            |

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUND - MISCELLANEOUS IF MAJOR
For the Fiscal Year Ended June 30, 2011

|                                                              | Account      | Rudget   | ed Amounts                                       |         | Variance with      |
|--------------------------------------------------------------|--------------|----------|--------------------------------------------------|---------|--------------------|
|                                                              | Number       | Original | Final                                            | Actual  | Final Budget -     |
| REVENUES<br>Federal Direct                                   |              |          | 1 11111                                          | Amounts | Positive (Negative |
| Federal Through State                                        | 3100         |          |                                                  | 0.00    |                    |
| State Sources                                                | 3200         |          |                                                  | 0.00    |                    |
| Local Sources:                                               | 3300         |          |                                                  | 0.00    |                    |
| Property Taxes Levied for Operational Purposes               | 3411         |          |                                                  |         |                    |
| Property Taxes Levied for Debt Service                       | 3412         |          |                                                  | 0.00    |                    |
| Property Taxes Levied for Capital Projects                   | 3413         |          | -                                                | 0.00    |                    |
| Local Sales Taxes                                            | 3418         |          | <del>                                     </del> | 0.00    |                    |
| Charges for Service - Food Service                           | 345X         |          |                                                  | 0.00    |                    |
| Impact Fees                                                  | 3496         |          |                                                  | 0.00    |                    |
| Other Local Revenue                                          |              |          |                                                  | 0.00    |                    |
| Total Local Sources                                          | 3400         | 0.00     | 0.00                                             | 0.00    |                    |
| Total Revenues  EXPENDITURES                                 |              | 0.00     | 0.00                                             | 0.00    | 0                  |
| Current:                                                     |              |          |                                                  | 0.00    |                    |
| · Instruction                                                |              |          | 1                                                |         |                    |
| Pupil Personnel Services                                     | 5000         |          |                                                  | 0.00    | 0.                 |
| Instructional Media Services                                 | 6100         |          |                                                  | 0.00    | 0.                 |
| Instruction and Curriculum Development Services              | 6300         |          |                                                  | 0.00    | 0.                 |
| Instructional Staff Training Services                        | 6400         |          |                                                  | 0.00    | 0.                 |
| Instruction Related Technology                               | 6500         |          | -                                                | 0.00    | 0.                 |
| School Board                                                 | 7100         |          |                                                  | 0.00    | 0.                 |
| General Administration                                       | 7200         |          |                                                  | 0.00    | 0.0                |
| School Administration                                        | 7300         |          |                                                  | 0.00    | 0.0                |
| Facilities Acquisition and Construction                      | 7410         |          |                                                  | 0.00    | 0.0                |
| Fiscal Services Food Services                                | 7500         |          |                                                  | 0.00    | 0.0                |
| Central Services                                             | 7600         |          |                                                  | 0.00    | 0.0                |
| Pupil Transportation                                         | 7700         |          |                                                  | 0.00    | 0.0                |
| Operation of Plant                                           | 7800         |          |                                                  | 0.00    | 0.0                |
| Maintenance of Plant                                         | 7900<br>8100 |          |                                                  | 0.00    | 0.0                |
| Administrative Technology Services                           | 8200         |          |                                                  | 0.00    | 0.0                |
| Community Services                                           | 9100         |          |                                                  | 0.00    | 0.00               |
| ebt Service: (Function 9200)                                 | 7100         |          |                                                  | 0.00    | 0.00               |
| Retirement of Principal                                      | 710          |          |                                                  |         |                    |
| Interest                                                     | 720          |          |                                                  | 0.00    | 0.00               |
| Dues, Fees and Issuance Costs                                | 730          |          |                                                  | 0.00    | 0.00               |
| Miscellaneous Expenditures                                   | 790          |          |                                                  | 0.00    | 0.00               |
| apital Outlay:                                               |              |          |                                                  | 0.00    | 0.00               |
| Facilities Acquisition and Construction Other Capital Outlay | 7420         |          |                                                  | 0.00    | 0.00               |
| otal Expenditures                                            | 9300         |          |                                                  | 0.00    | 0.00               |
| ccess (Deficiency) of Revenues Over (Under) Expenditures     | -            | 0.00     | 0.00                                             | 0.00    | 0.00               |
| THER FINANCING SOURCES (USES)                                |              | 0.00     | 0.00                                             | 0.00    | 0.00               |
| ng-Tenn Bonds Issued                                         | 3710         |          |                                                  |         |                    |
| Premium on Sale of Bonds                                     | 3791         |          |                                                  | 0.00    | 0.00               |
| Discount on Sale of Bonds                                    | 891          |          |                                                  | 0.00    | 0.00               |
| funding Bonds Issued                                         | 3715         |          |                                                  | 0.00    | 0.00               |
| Premium on Refunding Bonds                                   | 3792         |          |                                                  | 0.00    | 0.00               |
| Discount on Refunding Bonds                                  | 892          |          |                                                  | 0.00    | 0.00               |
| tificates of Participation Issued                            | 3750         |          |                                                  | 0.00    | 0.00               |
| Premium on Certificates of Participation                     | 3793         |          |                                                  | 0.00    | 0.00               |
| Discount on Certificates of Participation                    | 893          |          |                                                  | 0.00    | 0.00               |
| ns Incurred ceeds from the Sale of Capital Assets            | 3720         |          |                                                  | 0.00    | 0.00               |
| Recoveries                                                   | 3730         |          |                                                  | 0.00    | 0.00               |
| ceeds of Forward Supply Contract                             | 3740         |          |                                                  | 0.00    | 0.00               |
| cial Facilities Construction Advances                        | 3760<br>3770 |          |                                                  | 0.00    | 0.00               |
| ments to Refunded Bond Escrow Agent (Function 9299)          | 760          |          |                                                  | 0.00    | 0.00               |
| isfers In                                                    | 3600         |          |                                                  | 0.00    | 0.00               |
| sfers Out                                                    | 9700         |          |                                                  | 0.00    | 0.00               |
| l Other Financing Sources (Uses)                             |              | 0.00     | 0.00                                             | 0.00    | 0.00               |
| CIAL ITEMS                                                   |              | 0.00     | 0.00                                             | 0.00    | 0.00               |
|                                                              |              |          |                                                  |         |                    |
| RAORDINARY ITEMS                                             |              |          |                                                  | 0.00    | 0.00               |
|                                                              |              |          |                                                  | 0.00    |                    |
| Change in Fund Balances                                      |              | 0.00     | 0.00                                             | 0.00    | 0.00               |
| Balances, July 1, 2010                                       | 2800         |          | 0.00                                             | 0.00    | 0.00               |
| stiment to Fund Balances Balances, June 30, 2011             | 2891         |          |                                                  | 0.00    | 0.00               |
|                                                              | 2700         |          |                                                  |         |                    |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS June 30, 2011

| 1                                                  | 1 1               | Food           | Special Reve              |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------------------------|-------------------|----------------|---------------------------|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                    | Account<br>Number | Service<br>410 | Other Federal<br>Programs | Miscellaneous<br>Special Revenue | Total Nonmajor<br>Special Revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| ASSETS                                             | Number            | 410            | 420                       | 490                              | Funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Cash and Cash Equivalents                          | 1110              | 192,779.39     |                           |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Investments                                        | 1160              |                | 0.00                      | 0.00                             | 192,77                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Taxes Receivable, Net                              | 1120              | 0.00           | 0.00                      | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Accounts Receivable, Net                           | 1130              | 0.00           | 0.00                      | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Interest Receivable                                | 1170              | 180.00         | 0.00                      | 0.00                             | 18                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Due from Reinsurer                                 |                   | 0.00           | 0.00                      | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Deposits Receivable                                | 1180              | 0.00           | 0.00                      | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Due From Other Funds:                              | 1210              | 0.00           | 0.00                      | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Budgetary Funds                                    |                   |                |                           |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Internal Funds                                     | 1141              | 0.00           | 0.00                      | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                    | 1142              | 9,901.54       | 0.00                      | 0.00                             | 9,90                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Due from Other Agencies                            | 1220              | 167,012.73     | 0.00                      | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Inventory                                          | 1150              | 30,740.70      | 0.00                      | 0.00                             | 167,012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Prepaid Items                                      | 1230              | 0.00           | 0.00                      |                                  | 30,740                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Restricted Assets:                                 |                   | 0.00           | 0.00                      | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Cash with Fiscal/Service Agents                    | 1114              | 0.00           | 200                       |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Total Assets                                       | 1114              |                | 0.00                      | 0.00                             | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| LIABILITIES AND FUND BALANCES                      |                   | 400,614.36     | 0.00                      | 0.00                             | 400,614                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| LIABILITIES                                        |                   |                |                           |                                  | The second secon |
|                                                    |                   |                |                           |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Salaries, Benefits and Payroll Taxes Payable       | 2110              | 22.58          | 0.00                      | 0.00                             | 22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Payroll Deductions and Withholdings                | 2170              | 0.00           | 0.00                      | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Accounts Payable                                   | 2120              | 5,431.82       | 0.00                      | 0.00                             | . 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Judgments Payable                                  | 2130              | 0.00           | 0.00                      | 0.00                             | 5,431.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Construction Contracts Payable                     | 2140              | 0.00           | 0.00                      |                                  | 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Construction Contracts Payable-Retained Percentage | 2150              | 0.00           |                           | 0.00                             | 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Matured Bonds Payable                              | 2180              | 0.00           | 0.00                      | 0.00                             | 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Matured Interest Payable                           | 2190              |                | 0.00                      | 0.00                             | 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Due to Fiscal Agent                                | 2240              | 0.00           | 0.00                      | 0.00                             | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Sales Tax Payable                                  |                   | 0.00           | 0.00                      | 0.00                             | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Accrued Interest Payable                           | 2260              | 0.00           | 0.00                      | 0.00                             | . 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                    | 2210              | 0.00           | 0.00                      | 0.00                             | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Deposits Payable                                   | 2220              | 0.00           | 0.00                      | 0.00                             | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Due to Other Agencies                              | 2230              | 0.00           | 0.00                      | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| ection 1011.13 Notes Payable                       | 2250              | 0.00           | 0.00                      | 0.00                             | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| nue to Other Funds:                                |                   |                | 0.00                      | 0.00                             | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Budgetary Funds                                    | 2161              | 0.00           | 0.00                      |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Internal Funds                                     | 2162              | 0.00           |                           | 0.00                             | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| eferred Revenue:                                   | 2102              | 0.00           | 0.00                      | 0.00                             | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Unearned Revenue                                   | 2410              |                |                           |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Unavailable Revenue                                | 2410              | 0.00           | 0.00                      | 0.00                             | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| otal Liabilities                                   | 2410              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| UND BALANCES                                       |                   | 5,454.40       | 0.00                      | 0.00                             | 5,454.40                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| onspendable:                                       |                   |                |                           |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                    |                   |                | 1                         | 1                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Inventory                                          | 2711              | 30,740.70      | 0.00                      | 0.00                             | 30,740.70                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Prepaid Amounts                                    | 2712              | 0.00           | 0.00                      | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Permanent Fund Principal                           | 2713              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Other Not in Spendable Form                        | 2719              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Total Nonspendable Fund Balance                    | 2710              | 30,740,70      | 0.00                      |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| stricted for:                                      |                   | 20,140.70      | 0.00                      | 0.00                             | 30,740.70                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Economic Stabilization                             | 2721              | 0.00           |                           |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Federal Required Carryover Programs                | 2722              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| State Required Carryover Programs                  |                   | 364,419.26     | 0.00                      | 0.00                             | 364,419.26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Local Sales Tax and Other Tax Levy                 | 2723              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Debt Service                                       | 2724              | 0,00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                                    | 2725              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Capital Projects                                   | 2726              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Restricted for                                     | 2729              | 0.00           | 0.00                      | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Restricted for                                     | 2729              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Total Restricted Fund Balance                      | 2720              | 364,419.26     | 0.00                      |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| nmitted to:                                        |                   |                | 0.00                      | 0.00                             | 364,419.26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Economic Stabilization                             | 2731              | 0.00           | 0.00                      |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Contractual Agreements                             | 2732              |                | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Committed for                                      |                   | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Committed for                                      | 2739              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Total Committed Fund Balance                       | 2739              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                                    | 2730              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| gned to:                                           |                   |                |                           |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| pecial Revenue                                     | 2741              | 0.00           | 0.00                      | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Debt Service                                       | 2742              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| apital Projects                                    | 2743              | 0.00           | 0.00                      |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| ermanent Funds                                     | 2744              | 0.00           |                           | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| ssigned for                                        | 2749              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| ssigned for                                        | 2749              |                | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Total Assigned Fund Balance                        |                   | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 0                                                  | 2740              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Total Unassigned Fund Balance                      | 2760              |                |                           |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| TOTAL OTALISIZIEU F UNU DAIANCE                    | 2750              | 0.00           | 0.00                      | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                                    |                   |                |                           |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Fund Balance<br>Liabilities and Fund Balances      | 2700              | 395,159.96     | 0.00                      | 0.00                             | 395,159.96                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| Account      | SBE/COBI<br>Bonds | Special Act                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Section 1011.14/15          | Debt Service Funds Motor Vehicle | District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| Number       | 210               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             | Bonds                            | Bonds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 230                         | . 240                            | 250                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|              | 40,574.58         | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|              |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|              |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0.00                        |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0.00                        | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|              | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 1141         | 0.00              | 000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                             |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 1142         |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 1220         | 0.00              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|              | 0.00              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 1230         | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | . 0.00                      | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 1114         | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|              | 40,574.58         | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 1 1          |                   | T                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                             | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2110         |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|              |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| 2150         |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0.00                        | 0.00                             | 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 2180         |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0.00                        | 0.00                             | 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 2190         |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             | 0.00                             | 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 2240         |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             | 0.00                             | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 2260         |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                  | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 2210         | 0.00              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                  | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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|              | 0.00              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                  | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 2250         | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                                  | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0.00                        | 0.00                             | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|              |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | .0.00                       | 0.00                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2102         | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2410         |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             | 0,00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0.00                        | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2410         |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0.00                        |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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|              | 1                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2711         | 0.00              | 000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                             |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2712         |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2713         | 0.00              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2719         | 0.00              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2710         | 0.00              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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|              | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0.00                        |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              | 40,574.58         | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2731         | 0.00              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0.00                        | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2739         |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2739         |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2730         |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2741         | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        |                                  | -100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2742         | 0.00              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2743         | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        |                                  | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2740         | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2750         | 0.00              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0.00                        | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2750<br>2700 | 0.00<br>40,574.58 | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.00                        | 0.00                             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|              | Number            | Account Number   210   1110   40,574.58   1160   0.00   1120   0.00   1120   0.00   1180   0.00   1180   0.00   1180   0.00   1181   0.00   11820   0.00   1150   0.00   1150   0.00   1150   0.00   1150   0.00   1150   0.00   1150   0.00   1150   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00   1114   0.00 | Account   Bonds   210   220 | Number 210                       | Number   Boods   Boods   P.S.   F.S.   Boods   P.S.   F.S.   P.S.   P. |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2011

|                                                                                  |      | Account<br>Number | Other Debt<br>Service<br>290 | Total Nonmajor<br>Debt Service |
|----------------------------------------------------------------------------------|------|-------------------|------------------------------|--------------------------------|
| ASSETS                                                                           |      | (Validet )        | 290                          | Funds                          |
| Cash and Cash Equivalents                                                        |      | 1110              | 0.00                         | 40,574                         |
| Investments                                                                      |      | 1160              | 0.00                         |                                |
| Taxes Receivable, Net                                                            |      | 1120              | 0.00                         |                                |
| Accounts Receivable, Net Interest Receivable                                     |      | 1130              | 0.00                         |                                |
| Due from Reinsurer                                                               |      | 1170              | 0.00                         |                                |
| Deposits Receivable                                                              |      | 1180              | 0.00                         | 0                              |
| Due From Other Funds:                                                            |      | 1210              | 0.00                         | 0                              |
| Budgetary Funds                                                                  |      | 1141              | 0.00                         |                                |
| Internal Funds                                                                   |      | 1142              | 0.00                         | 0.                             |
| Due from Other Agencies                                                          |      | 1220              | 0.00                         | 0.                             |
| Inventory                                                                        |      | 1150              | 0.00                         | 0.                             |
| Prepaid Items                                                                    |      | 1230              | 0.00                         | 0.                             |
| Restricted Assets:                                                               |      |                   |                              | 0.                             |
| Cash with Fiscal/Service Agents                                                  |      | 1114              | 0.00                         | 0.0                            |
| Total Assets                                                                     |      |                   | 0.00                         | 40,574.                        |
| LIABILITIES AND FUND BALANCES LIABILITIES                                        |      |                   |                              | -                              |
| Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings |      | 110               | 0.00                         | 0.0                            |
| Accounts Payable                                                                 |      | 170               | 0.00                         | 0.0                            |
| Judgments Payable                                                                |      | 120               | 0.00                         | 0.0                            |
| Construction Contracts Payable                                                   |      | 130               | 0.00                         | 0.0                            |
| Construction Contracts Payable-Retained Percentage                               |      | 140<br>150        | 0.00                         | 0.0                            |
| Matured Bonds Payable                                                            |      | 180               | 0.00                         | 0.0                            |
| Matured Interest Payable                                                         |      | 190               | 0.00                         | 0.0                            |
| Due to Fiscal Agent                                                              |      | 240               | 0.00                         | 0.0                            |
| Sales Tax Payable                                                                |      | 260               | 0.00                         | 0.00                           |
| Accrued Interest Payable                                                         |      | 10                | 0.00                         | 0.00                           |
| Deposits Payable                                                                 | 22   | 20                | 0.00                         | 0.00                           |
| Due to Other Agencies                                                            | 22   | 30                | 0.00                         | 0.00                           |
| Section 1011.13 Notes Payable                                                    | 22   | 50                | 0.00                         | 0.00                           |
| Due to Other Funds: Budgetary Funds                                              |      |                   |                              |                                |
| Internal Funds                                                                   | 21   |                   | 0.00                         | 0.00                           |
| Deferred Revenue:                                                                | 21   | 62                | 0.00                         | 0.00                           |
| Unearned Revenue                                                                 |      |                   |                              |                                |
| Unavailable Revenue                                                              | 24   |                   | 0.00                         | 0.00                           |
| otal Liabilities                                                                 | 24   | 10                | 0.00                         | 0.00                           |
| UND BALANCES                                                                     |      |                   | 0.00                         | 0.00                           |
| onspendable:                                                                     | - 1  |                   |                              |                                |
| Inventory                                                                        | 271  | 1                 | 0.00                         | 0.00                           |
| Prepaid Amounts                                                                  | 271  |                   | 0.00                         | 0.00                           |
| Permanent Fund Principal                                                         | 271  | 3                 | 0.00                         | 0.00                           |
| Other Not in Spendable Form                                                      | 271  |                   | 0.00                         | 0.00                           |
| Total Nonspendable Fund Balance<br>stricted for:                                 | 271  | 0                 | 0.00                         | 0.00                           |
| Economic Stabilization                                                           |      |                   |                              |                                |
| Federal Required Carryover Programs                                              | 272  |                   | 0.00                         | 0.00                           |
| State Required Carryover Programs                                                | 272  |                   | 0.00                         | 0.00                           |
| Local Sales Tax and Other Tax Levy                                               | 2723 |                   | 0.00                         | 0.00                           |
| Debt Service                                                                     | -    |                   | 0.00                         | 0.00                           |
| Capital Projects                                                                 | 2725 |                   | 0.00                         | 40,574.58                      |
| Restricted for                                                                   | 2729 |                   | 0.00                         | 0.00                           |
| Restricted for                                                                   | 2729 |                   | 0.00                         | 0.00                           |
| Total Restricted Fund Balance                                                    | 2720 |                   | 0.00                         | 0.00<br>40,574.58              |
| nmitted to:                                                                      |      |                   |                              | 40,574.38                      |
| Economic Stabilization                                                           | 2731 |                   | 0.00                         | 0.00                           |
| Contractual Agreements                                                           | 2732 |                   | 0.00                         | 0.00                           |
| Committed for Committed for                                                      | 2739 | _                 | 0.00                         | 0.00                           |
| Total Committed Fund Balance                                                     | 2739 | -                 | 0.00                         | 0.00                           |
| gned to:                                                                         | 2730 | -                 | 0.00                         | 0.00                           |
| Special Revenue                                                                  |      |                   |                              |                                |
| Debt Service                                                                     | 2741 | -                 | 0.00                         | 0.00                           |
| Capital Projects                                                                 | 2742 | +                 | 0.00                         | 0.00                           |
| ermanent Funds                                                                   | 2743 | +                 | 0.00                         | 0.00                           |
| assigned for                                                                     | 2749 | +                 | 0.00                         | 0.00                           |
| ssigned for                                                                      | 2749 | _                 | 0.00                         | 0.00                           |
| Total Assigned Fund Balance                                                      | 2749 | _                 | 0.00                         | 0.00                           |
|                                                                                  |      |                   | 0.00                         | 0.00                           |
| Total Unassigned Fund Balance                                                    | 2750 |                   | 0.00                         | 0.00                           |
| Fund Balances                                                                    | 2700 |                   | 0.00                         |                                |
| Liabilities and Fund Balances                                                    | 2700 |                   | 0.00 1                       | 40,574.58                      |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2011

|                                                   | Account | Capital Outlay Bond Issues (COBI) | Special<br>Act<br>Bonds | Section 1011.14/<br>1011.15<br>F.S. Loans | Public Education Capital Outlay | Capit |
|---------------------------------------------------|---------|-----------------------------------|-------------------------|-------------------------------------------|---------------------------------|-------|
| ACCRETO                                           | Number  | 310                               | 320                     | 330                                       | (PECO)<br>340                   | Bonds |
| ASSETS Cash and Cash Equivalents                  | 1       |                                   |                         |                                           | 340                             | 350   |
| Investments                                       | 1110    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            |       |
| Taxes Receivable, Net                             | 1160    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            |       |
| Accounts Receivable, Net                          | 1130    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            |       |
| Interest Receivable                               | 1170    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | (     |
| Due from Reinsurer                                | 1180    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            |       |
| Deposits Receivable                               | 1210    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            |       |
| Due From Other Funds:                             |         |                                   | 0.00                    | 0.00                                      | 0.00                            |       |
| Budgetary Funds                                   | 1141    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            |       |
| Internal Funds                                    | 1142    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            |       |
| Due from Other Agencies Inventory                 | 1220    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | . 0   |
| Prepaid Items                                     | 1150    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0     |
| Restricted Assets:                                | 1230    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0     |
| Cash with Fiscal/Service Agents                   |         |                                   |                         |                                           |                                 |       |
| Total Assets                                      | 1114    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.    |
| LIABILITIES AND FUND BALANCES                     |         | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.    |
| LIABILITIES                                       |         |                                   |                         |                                           |                                 |       |
| Salaries, Benefits and Payroll Taxes Payable      | 2110    | 0.00                              | 0.00                    |                                           |                                 |       |
| ayroll Deductions and Withholdings                | 2170    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.    |
| Accounts Payable                                  | 2120    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.    |
| udgments Payable                                  | 2130    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.0   |
| onstruction Contracts Payable                     | 2140    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.0   |
| onstruction Contracts Payable-Retained Percentage | 2150    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.0   |
| fatured Bonds Payable                             | 2180    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.0   |
| latured Interest Payable                          | 2190    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.0   |
| ue to Fiscal Agent                                | 2240    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.0   |
| ales Tax Payable                                  | 2260    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.0   |
| ccrued Interest Payable eposits Payable           | 2210    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.0   |
| ue to Other Agencies                              | 2220    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| ction 1011.13 Notes Payable                       | 2230    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| te to Other Funds:                                | 2250    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| Budgetary Funds                                   | 2161    |                                   |                         |                                           |                                 | 0.00  |
| Internal Funds                                    | 2161    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| ferred Revenue:                                   | 2102    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| Unearned Revenue                                  | 2410    | 0.00                              | 0.00                    |                                           |                                 |       |
| Unavailable Revenue                               | 2410    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| tal Liabilities                                   |         | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| ND BALANCES                                       |         |                                   | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| nspendable:                                       |         |                                   | 1                       |                                           |                                 |       |
| Inventory                                         | 2711    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            |       |
| Prepaid Amounts Permanent Fund Principal          | 2712    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| Other Not in Spendable Form                       | 2713    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| Total Nonspendable Fund Balance                   | 2719    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| tricted for:                                      | 2710    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| Economic Stabilization                            | 2721    |                                   |                         |                                           |                                 | 0.00  |
| Federal Required Carryover Programs               | 2721    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| State Required Carryover Programs                 | 2723    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| ocal Sales Tax and Other Tax Levy                 | 2724    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| Debt Service                                      | 2725    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| apital Projects                                   | 2726    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| estricted for                                     | 2729    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| estricted for                                     | 2729    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| Total Restricted Fund Balance                     | 2720    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| mitted to:                                        |         |                                   |                         | 0.00                                      | 0.00                            | 0.00  |
| conomic Stabilization ontractual Agreements       | 2731    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| ontractual Agreements                             | 2732    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| ommitted for                                      | 2739    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| Total Committed Fund Balance                      | 2739    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| ned to:                                           | 2730    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| pecial Revenue                                    | 2741    | 0.00                              |                         |                                           |                                 | 0.00  |
| ebt Service                                       | 2742    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| pital Projects                                    | 2742    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| rmanent Funds                                     | 2744    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| signed for                                        | 2749    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| signed for                                        | 2749    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| Total Assigned Fund Balance                       | 2740    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| T. 111                                            |         |                                   | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| Total Unassigned Fund Balance                     | 2750    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            |       |
| Fund Balances                                     | 2700    | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |
| Liabilities and Fund Balances                     |         | 0.00                              | 0.00                    | 0.00                                      | 0.00                            | 0.00  |

### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS

June 30, 2011

| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |         | jects Funds Capital Outlay and | Canital Inc.        |             |            |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------------------------------|---------------------|-------------|------------|---------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |         | Debt Service Funds             | Capital Improvement | Voted       | Other      | Total Nonmaio |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Account |                                | Section 1011.71(2)  | Capital     | Capital    | Capital       |
| The state of the s |         | (CO & DS)                      | F.S.                | Improvement | Projects   | Projects      |
| ASSETS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Number  | 360                            | 370                 | 380         | 390        |               |
| Cash and Cash Equivalents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |         |                                |                     |             | 390        | Funds         |
| Investments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1110    | 113,240.39                     | 0.00                | 0.00        | con ann co |               |
| Taxes Receivable, Net                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1160    | 0.00                           | . 0.00              | 0.00        | 639,070.69 | 752,3         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1120    | 0.00                           | 0.00                |             | 0.00       |               |
| Accounts Receivable, Net                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1130    | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| Interest Receivable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1170    | 0.00                           |                     | 0.00        | 0.00       |               |
| Due from Reinsurer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1180    | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| Deposits Receivable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1210    | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| Due From Other Funds:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 12.0    | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| Budgetary Funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1141    | 200                            | 1                   |             |            |               |
| Internal Funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1142    | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| Due from Other Agencies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |         | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| Inventory                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1220    | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| Prepaid Items                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1150    | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| Restricted Assets:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1230    | 0.00                           | 0.00                | 0.00        |            |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |         |                                |                     | 0.00        | 0.00       |               |
| Cash with Fiscal/Service Agents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1114    | 0.00                           | 0.00                | 000         |            |               |
| Total Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         | 113,240.39                     | 0.00                | 0.00        | 0.00       |               |
| LIABILITIES AND FUND BALANCES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         |                                | 0.00                | 0.00        | 639,070.69 | 752,31        |
| LIABILITIES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         |                                |                     |             |            | -             |
| Salaries, Benefits and Payroll Taxes Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2110    | 0.00                           |                     |             |            |               |
| Payroll Deductions and Withholdings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2170    | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| Accounts Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |         | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| udgments Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2120    | 0.00                           | 0.00                | 0.00        | 306.18     |               |
| Construction Contracts Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2130    | 0.00                           | 0.00                | 0.00        | 0.00       | 300           |
| Construction Contracts Payable Construction Contracts Payable-Retained Percentage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2140    | 0.00                           | 0.00                | 0.00        |            |               |
| Matured Bonds Payable  Matured Bonds Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2150    | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| fatured lateral Park                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2180    | 0.00                           | 0.00                | 0.00        | 0.00       | 0             |
| fatured Interest Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2190    | 0.00                           | 0.00                | 0.00        | 0.00       | 0             |
| ue to Fiscal Agent                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2240    | 0.00                           | 0.00                |             | 0.00       | 0             |
| ales Tax Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2260    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.            |
| ccrued Interest Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2210    | 0.00                           |                     | 0.00        | 0.00       | 0.            |
| eposits Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2220    |                                | 0.00                | 0.00        | 0.00       | 0.            |
| ue to Other Agencies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2230    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.            |
| ection 1011.13 Notes Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         | 0.00                           | 0.00                | 0.00        | 0.00       | 0.            |
| ue to Other Funds:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2250    | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| Budgetary Funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |         |                                |                     |             | 0.00       | 0.0           |
| Internal Funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2161    | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| eferred Revenue:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2162    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.0           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |         |                                |                     | 0.00        | 0.00       | 0.0           |
| Unearned Revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2410    | 0.00                           | 0.00                | 0.00        |            |               |
| Unavailable Revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2410    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.0           |
| tal Liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |         | 0.00                           | 0.00                | 0.00        | 0.00       | 0.0           |
| IND BALANCES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |                                | 0.00                | 0.00        | 306.18     | 306.1         |
| nspendable:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1 1     | 1                              | 1                   |             |            |               |
| Inventory                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2711    | 0.00                           |                     |             | 1          |               |
| Prepaid Amounts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2712    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.00          |
| Permanent Fund Principal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2713    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.00          |
| Other Not in Spendable Form                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| Total Nonspendable Fund Balance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2719    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.00          |
| tricted for:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2710    | 0.00                           | 0.00                | 0.00        |            | 0.00          |
| Economic Stabilization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         |                                |                     | 0.00        | 0.00       | 0.00          |
| Federal Positive Con                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2721    | 0.00                           | 0.00                | 0.00        |            |               |
| Federal Required Carryover Programs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2722    | 0.00                           | 0.00                |             | 0.00       | 0.00          |
| State Required Carryover Programs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2723    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.00          |
| ocal Sales Tax and Other Tax Levy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2724    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.00          |
| Debt Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2725    | 0.00                           |                     | 0.00        | 0.00       | 0.00          |
| Capital Projects                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2726    |                                | 0.00                | 0.00        | 0.00       | 0.00          |
| testricted for                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2729    | 113,240.39                     | 0.00                | 0.00        | 638,764.51 | 752,004.90    |
| estricted for                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| Total Restricted Fund Balance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2729    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.00          |
| mitted to:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2720    | 113,240.39                     | 0.00                | 0.00        | 638,764.51 | 0.00          |
| conomic Stabilization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |         |                                | ,                   |             | 030,704.31 | 752,004.90    |
| ontractual Agreements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2731    | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| ommitted for                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2732    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.00          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2739    | 0.00                           | 0.00                |             | 0.00       | 0.00          |
| ommitted for                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2739    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.00          |
| Total Committed Fund Balance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2730    | 0.00                           |                     | 0.00        | 0.00       | 0.00          |
| ned to:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |         | 0.00                           | 0.00                | 0.00        | 0.00       | 0.00          |
| ecial Revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2741    | 0.00                           |                     |             |            | 0.00          |
| ebt Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2742    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.00          |
| pital Projects                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         | 0.00                           | 0.00                | 0.00        | 0.00       |               |
| rmanent Funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2743    | 0,00                           | 0.00                | 0.00        | 0.00       | 0.00          |
| signed for                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2744    | 0.00                           | 0.00                | 0.00        |            | 0.00          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2749    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.00          |
| signed for                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2749    | 0.00                           | 0.00                | 0.00        | 0.00       | 0.00          |
| Total Assigned Fund Balance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2740    | 0.00                           | 0.00                |             | 0.00       | 0.00          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |         | -100                           | 0.00                | 0.00        | 0.00       | 0.00          |
| Total Unassigned Fund Balance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2750    | 0.00                           | 0.00                |             |            | 3.50          |
| Fund Balances                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2700    | 113,240.39                     | 0.00                | 0.00        | 0.00       | 0.00          |
| Liabilities and Fund Balances                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2.00    |                                | 0.00                | 0.00        | 638,764.51 | 752,004.90    |
| CHADIIII S AND FUND DAIANCES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         | 113,240.39                     | 0.00                |             |            |               |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2011

| Number  1110 1160 1120 1130 1130 1170 1180 1210  1141 1142 1220 1150 1230 1114  2110 2170 2130 2140 2150 2130 2140 2150 2240 2250 2240 2250 2250 2250 2250 2161                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 35,665,<br>0,<br>0,<br>0,<br>0,<br>0,<br>0,<br>0,<br>0,<br>0,<br>0                                        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| 1160 1120 1130 1130 1170 1180 1210  1141 1142 1220 1150 1230 1114  2110 2170 2120 2130 2140 22150 2180 22190 22240 22260 2220 2220 2220 2220 2220 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0                                        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| 1160 1120 1130 1130 1170 1180 1210  1141 1142 1220 1150 1230 1114  2110 2170 2120 2130 2140 22150 2180 22190 22240 22260 2220 2220 2220 2220 2220 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    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| 1120 1130 1170 1180 1210 1180 1210 1141 1142 1220 1150 1230 1114 2110 2170 2120 2130 2130 2140 22150 2180 2210 22240 22260 2210 22260 22210 22260 22210 2220 2230 2250                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| 1130<br>1170<br>1180<br>1210<br>1141<br>1142<br>1150<br>1230<br>1114<br>2110<br>2170<br>2120<br>2130<br>2140<br>2150<br>2180<br>2190<br>22240<br>22240<br>2220<br>2220<br>2220<br>2230<br>2210<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>220<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>20 | 0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0                          | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 180<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0                                                    |
| 1180 1210 1141 1142 1220 1150 1230 1114  2110 2170 2120 2130 2140 2150 2180 2210 2220 2220 2220 2220 2220 222                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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| 1110  1141 1142 1120 1150 1230 1114  2110 2170 2120 2130 2130 2140 2150 2180 22190 22240 22260 22210 2220 2230 2250 2250                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               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| 1141<br>1142<br>1150<br>1150<br>1230<br>1114<br>2110<br>2170<br>2120<br>2130<br>2140<br>2150<br>2180<br>2190<br>22240<br>22240<br>2220<br>2220<br>2230<br>2250                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         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| 1142<br>1220<br>1150<br>1230<br>1114<br>2110<br>2170<br>2120<br>2130<br>2140<br>2150<br>2180<br>22190<br>2240<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  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| 1142<br>1220<br>1150<br>1230<br>1114<br>2110<br>2170<br>2120<br>2130<br>2140<br>2150<br>2180<br>22190<br>2240<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  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| 1120<br>1150<br>1230<br>1114<br>2110<br>2170<br>2120<br>2130<br>2130<br>2140<br>2150<br>2180<br>2290<br>22240<br>22240<br>2220<br>2220<br>2230<br>2250                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| 2110<br>2170<br>2120<br>2130<br>2140<br>2150<br>2180<br>22190<br>2240<br>2220<br>2220<br>2220<br>2220<br>2220<br>2220<br>22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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| 2170<br>2120<br>2130<br>2140<br>2140<br>2150<br>2180<br>2240<br>22260<br>22210<br>2220<br>2230<br>2250                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| 2140<br>2150<br>2180<br>2190<br>2240<br>2240<br>2220<br>2220<br>2220<br>2230<br>2250<br>2161<br>2161                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   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|                                                          |           | Food         | Special Reve  |                 |                 |  |
|----------------------------------------------------------|-----------|--------------|---------------|-----------------|-----------------|--|
| 1.                                                       | Account   | Service      | Other Federal | Miscellaneous   | Total Nonmajor  |  |
|                                                          | Number    | 410          | Programs      | Special Revenue | Special Revenue |  |
| REVENUES                                                 | 110111001 | 410          | 420           | 490             | Funds           |  |
| Federal Direct                                           | 3100      | 0.00         |               |                 |                 |  |
| Federal Through State and Local                          | 3200      | 3,562,630.07 | 0.00          | 0.00            |                 |  |
| State Sources                                            | 3300      | 80,232.00    | 0.00          | 0.00            | 3,562,63        |  |
| Local Sources:                                           |           | . 00,232.00  | 0.00          | 0.00            | 80,23           |  |
| Property Taxes Levied for Operational Purposes           | 3411      | 0.00         | 000           | 1               |                 |  |
| Property Taxes Levied for Debt Service                   | 3412      | 0.00         | 0.00          | 0.00            |                 |  |
| Property Taxes Levied for Capital Projects               | 3413      | 0.00         |               | 0.00            |                 |  |
| Local Sales Taxes                                        | 3418      | 0.00         | 0.00          | 0.00            |                 |  |
| Charges for Service - Food Service                       | 345X      | 197,198.37   | 0.00          | 0.00            |                 |  |
| Impact Fees                                              | 3496      | 0.00         | 0.00          | 0.00            | 197,198         |  |
| Other Local Revenue                                      | 1         | 7,493,76     | 0.00          | . 0.00          |                 |  |
| Total Local Sources                                      | 3400      | 204,692,13   | 0.00          | 0.00            | 7,493           |  |
| Total Revenues                                           | 7.00      | 3,847,554.20 | 0.00          | 0.00            | 204,692         |  |
| EXPENDITURES                                             | _         | 3,847,334.20 | 0.00          | 0.00            | 3,847,554       |  |
| Current:                                                 | 1 1       |              |               |                 |                 |  |
| Instruction                                              | 5000      | 200          |               |                 |                 |  |
| Pupil Personnel Services                                 | 6100      | 0.00         | 0.00          | 0.00            | 0               |  |
| Instructional Media Services                             | 6200      | 0.00         | 0.00          | 0.00            | 0.              |  |
| Instruction and Curriculum Development Services          | 6300      | 0.00         | 0.00          | 0.00            | 0.              |  |
| Instructional Staff Training Services                    | 6400      | 0.00         | 0.00          | 0.00            | 0.              |  |
| Instruction Related Technology                           | 6500      | 0.00         | 0.00          | 0.00            | 0.              |  |
| School Board                                             | 7100      | 0.00         | 0.00          | 0.00            | 0.              |  |
| General Administration                                   | 7200      | 0.00         | 0.00          | 0.00            | 0.              |  |
| School Administration                                    | 7300      | 0.00         | 0.00          | 0.00            | 0.              |  |
| Facilities Acquisition and Construction                  | 7410      | 0.00         | 0.00          | 0.00            | 0.0             |  |
| Fiscal Services                                          | 7500      | 0.00         | 0.00          | 0.00            | 0.0             |  |
| Food Services                                            | 7600      | 0.00         | 0.00          | 0.00            | 0.0             |  |
| Central Services                                         | 7700      | 3,900,037.83 | 0,00          | 0.00            | 3,900,037.8     |  |
| Pupil Transportation                                     | 7800      | 0.00         | 0.00          | 0.00            | 0.0             |  |
| Operation of Plant                                       | 7900      | 0.00         | 0.00          | 0.00            | 0.0             |  |
| Maintenance of Plant                                     | 8100      | 0.00         | 0.00          | 0.00            | 0.0             |  |
| Administrative Technology Services                       | 8200      | 0.00         | 0.00          | 0.00            | 0.0             |  |
| Community Services                                       | 9100      | 0.00         | 0.00          | 0.00            | 0.0             |  |
| Debt Service: (Function 9200)                            | 9100      | 0.00         | 0.00          | 0.00            | 0.0             |  |
| Retirement of Principal                                  | 710       |              |               |                 |                 |  |
| Interest                                                 | 720       | 0.00         | 0.00          | 0.00            | 0.00            |  |
| Dues, Fees and Issuance Costs                            | 730       | 0.00         | 0.00          | 0.00            | 0.00            |  |
| Miscellaneous Expenditures                               | 790       | 0.00         | 0.00          | 0.00            | 0.00            |  |
| apital Outlay:                                           | 790       | 0.00         | 0.00          | 0.00            | 0.00            |  |
| Facilities Acquisition and Construction                  | 7420      |              |               |                 |                 |  |
| Other Capital Outlay                                     | 7420      | 0.00         | 0.00          | 0.00            | 0.00            |  |
| otal Expenditures                                        | 9300      | 12,737.77    | 0.00          | 0.00            | 12,737.77       |  |
| acess (Deficiency) of Revenues Over (Under) Expenditures |           | 3,912,775.60 | 0.00          | 0.00            | 3,912,775.60    |  |
| THER FINANCING SOURCES (USES)                            |           | (65,221.40)  | 0.00          | 0.00            | (65,221.40)     |  |
| ong-Term Bonds Issued                                    |           |              |               |                 | (05,221.40      |  |
| Premium on Sale of Bonds                                 | 3710      | 0.00         | 0.00          | 0.00            | 0.00            |  |
| Discount on Sale of Bonds                                | 3791      | 0.00         | 0.00          | 0.00            | 0.00            |  |
| funding Bonds Issued                                     | 891       | 0.00         | 0.00          | 0.00            | 0.00            |  |
| Premium on Refunding Bonds                               | 3715      | 0.00         | 0.00          | 0.00            | 0.00            |  |
| Discount on Refunding Bonds                              | 3792      | 0.00         | 0.00          | 0.00            | 0.00            |  |
| rtificates of Participation Issued                       | 892       | 0.00         | 0.00          | 0.00            | 0.00            |  |
| Premium on Cenificates of Participation                  | 3750      | 0.00         | 0.00          | 0.00            | 0.00            |  |
| Discount on Certificates of Participation                | 3793      | 0.00         | 0.00          | 0.00            |                 |  |
| Discount on Centificates of Participation                | 893       | 0.00         | 0.00          | 0.00            | 0.00            |  |
| ceeds from the Sale of Capital Assets                    | 3720      | 0.00         | 0.00          | 0.00            | 0.00            |  |
| s Recoveries                                             | 3730      | 0.00         | 0.00          | 0.00            | 0.00            |  |
|                                                          | 3740      | 0.00         | 0.00          | 0.00            | 0.00            |  |
| ceeds of Forward Supply Contract                         | 3760      | 0.00         | 0.00          | 0.00            |                 |  |
| cial Facilities Construction Advances                    | 3770      | 0.00         | 0.00          | 0.00            | 0.00            |  |
| ments to Refunded Bond Escrow Agent (Function 9299)      | 760       | 0.00         | 0.00          | 0.00            | 0.00            |  |
| nsfers In                                                | 3600      | 0.00         | 0.00          | 0.00            | 0.00            |  |
|                                                          | 9700      | 0.00         | 0.00          | 0.00            | 0.00            |  |
| al Other Financing Sources (Uses)                        |           | 0.00         | 0.00          | 0.00            | 0.00            |  |
| CIAL ITEMS                                               |           |              | 3.00          | 0.00            | 0.00            |  |
|                                                          |           | 0.00         | 0.00          | 0.00            |                 |  |
| RAORDINARY ITEMS                                         |           |              | 0.00          | 0.00            | 0.00            |  |
|                                                          |           | 0.00         | 0.00          | 0.00            |                 |  |
| Change in Fund Balances                                  |           | (65,221.40)  | 0.00          | 0.00            | 0.00            |  |
| Balances, July I, 2010                                   | 2800      | 460,381.36   | 0.00          | 0.00            | (65,221.40)     |  |
|                                                          |           | 100,501.50   | 0.00          | 0.00            | 460,381.36      |  |
| streent to Fund Balances Balances, June 30, 2011         | 2891      | 0.00         | 0.00          | 0.00            | 100,301.30      |  |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2011

|                                                                                       |                   | encon.       |              |                                | Debt Service Funds |            |
|---------------------------------------------------------------------------------------|-------------------|--------------|--------------|--------------------------------|--------------------|------------|
|                                                                                       |                   | SBE/COBI     | Special Act  | Section                        | Motor Vehicle      | District   |
|                                                                                       | Account<br>Number | Bonds<br>210 | Bonds<br>220 | 1011.14/15 F.S.                | Bonds              | Bonds      |
| REVENUES                                                                              | Number            | 210          | 220          | 230                            | 240                | 250        |
| Federal Direct                                                                        | 3100              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Federal Through State and Local State Sources                                         | 3200              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Local Sources:                                                                        | 3300              | 240,739.92   | 0.00         | 0.00                           | 0.00               |            |
| Property Taxes Levied for Operational Purposes                                        | 1 2411            |              |              |                                |                    |            |
| Property Taxes Levied for Debt Service                                                | 3411              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Property Taxes Levied for Capital Projects                                            | 3412              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Local Sales Taxes                                                                     | 3418              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Charges for Service - Food Service                                                    | 345X              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Impact Fees                                                                           | 3496              | 0.00         | 0.00         | 0.00                           | 0.00               | -          |
| Other Local Revenue                                                                   |                   | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Total Local Sources                                                                   | 3400              | 0.00         | 0.00         | 0.00                           | 0.00               | 5,5        |
| Total Revenues                                                                        |                   | 240,739.92   | 0.00         | 0.00                           | 0.00               | 5,5        |
| EXPENDITURES                                                                          | T                 |              |              | 0.00                           | 0.00               | 5,55       |
| Current:                                                                              |                   | 1            |              |                                | 1                  |            |
| Instruction                                                                           | 5000              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Pupil Personnel Services                                                              | 6100              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Instructional Media Services                                                          | 6200              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Instruction and Curriculum Development Services Instructional Staff Training Services | 6300              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Instructional Staff Training Services Instruction Related Technology                  | 6400              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| School Board                                                                          | 6500              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| General Administration                                                                | 7100              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| School Administration                                                                 | 7300              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Facilities Acquisition and Construction                                               | 7410              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Fiscal Services                                                                       | 7500              | 0.00         | 0.00         | 0.00                           | 0.00               | (          |
| Food Services                                                                         | 7600              | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Central Services                                                                      | 7700              | 0.00         | 0.00         | 0.00                           | 0.00               | 0          |
| Pupil Transportation                                                                  | 7800              | 0.00         | 0.00         | 0.00                           | 0.00               | 0          |
| Operation of Plant                                                                    | 7900              | 0.00         | 0.00         | 0.00                           | 0.00               | 0          |
| Maintenance of Plant                                                                  | 8100              | 0.00         | 0.00         | 0.00                           | 0.00               | 0          |
| Administrative Technology Services                                                    | 8200              | 0.00         | 0.00         | 0.00                           | 0.00               | 0.         |
| Community Services                                                                    | 9100              | 0.00         | 0.00         | 0.00                           | 0.00               | 0.         |
| bebt Service: (Function 9200)                                                         |                   |              |              |                                | 0.00               | 0.         |
| Retirement of Principal Interest                                                      | 710               | 165,000.00   | 0.00         | 1,818,042.00                   | 0.00               | 0.         |
| Dues, Fees and Issuance Costs                                                         | 720               | 79,650.00    | 0.00         | 50,070.92                      | 0.00               | 0.         |
| Miscellaneous Expenditures                                                            | 790               | 157.57       | 0.00         | 0.00                           | 0.00               | 0.         |
| upital Outlay:                                                                        | 190               | 0.00         | 0.00         | 0.00                           | 0.00               | 0.         |
| Facilities Acquisition and Construction                                               | 7420              | 0.00         | 0.00         |                                |                    |            |
| Other Capital Outlay                                                                  | 9300              | 0.00         | 0.00         | 0.00                           | 0.00               | 0.0        |
| otal Expenditures                                                                     | 100               | 244,807.57   | 0.00         | 0.00                           | 0.00               | 0.0        |
| cess (Deficiency) of Revenues Over (Under) Expenditures                               |                   | (4,067.65)   | 0.00         | 1,868,112.92<br>(1,868,112.92) | 0.00               | 0.0        |
| THER FINANCING SOURCES (USES)                                                         |                   | (1,001.05)   | 0.00         | (1,808,112.92)                 | 0.00               | 5,550.0    |
| ng-Term Bonds Issued                                                                  | 3710              | 0.00         | 0.00         | 0.00                           |                    |            |
| Premium on Sale of Bonds                                                              | 3791              | 0.00         | 0.00         | 0.00                           | 0.00               | 0.0        |
| Discount on Sale of Bonds                                                             | 891               | 0.00         | 0.00         | 0.00                           | 0.00               | 0.0        |
| funding Bonds Issued                                                                  | 3715              | 0.00         | 0.00         | 0.00                           | 0.00               | 0.0        |
| Premium on Refunding Bonds                                                            | 3792              | 0.00         | 0.00         | 0.00                           | 0.00               | 0.0        |
| Discount on Refunding Bonds                                                           | 892               | 0.00         | 0.00         | 0.00                           | 0.00               | 0.0        |
| tificates of Participation Issued                                                     | 3750              | 0.00         | 0.00         | 0.00                           | 0.00               | 0.0        |
| Premium on Certificates of Participation                                              | 3793              | 0.00         | 0.00         | 0.00                           | 0.00               | 0.0        |
| Discount on Certificates of Participation                                             | 893               | 0.00         | 0.00         | 0.00                           | 0.00               | 0.00       |
| ceeds from the Sale of Capital Assets                                                 | 3720              | 0.00         | 0.00         | 0.00                           | 0.00               | 0.00       |
| s Recoveries                                                                          | 3730              | 0.00         | 0.00         | 0.00                           | 0.00               | 0.00       |
| ceeds of Forward Supply Contract                                                      | 3740<br>3760      | 0.00         | 0.00         | 0.00                           | 0.00               | 0.00       |
| cial Facilities Construction Advances                                                 | 3760              | 0.00         | 0.00         | 0.00                           | 0.00               | 0.00       |
| ments to Refunded Bond Escrow Agent (Function 9299)                                   | 760               | 0.00         | 0.00         | 0.00                           | 0.00               | 0.00       |
| nsfers In                                                                             | 3600              | 0.00         | 0.00         | 0.00                           | 0.00               | 0.00       |
| sfers Out                                                                             | 9700              | 0.00         | 0.00         | 1,868,112.92                   | 0.00               | 0.00       |
| al Other Financing Sources (Uses)                                                     | 7,00              | 0.00         | 0.00         | 0.00                           | 0.00               | (7,787.83  |
| CIAL ITEMS                                                                            |                   | 0.00         | 0.00         | 1,868,112.92                   | 0.00               | (7,787.83  |
|                                                                                       |                   | 0.00         | 0.00         | 0.00                           |                    |            |
| RAORDINARY ITEMS                                                                      |                   | 0.00         | 0.00         | 0.00                           | 0.00               | 0.00       |
|                                                                                       |                   | 0.00         | 0.00         | 0.00                           | 0.00               |            |
| Change in Fund Balances                                                               |                   | (4,067.65)   | 0.00         | 0.00                           | 0.00               | 0.00       |
| Balances, July I, 2010                                                                | 2800              | 44,642.23    | 0.00         |                                | 0.00               | (2,237.83) |
|                                                                                       | 2222              | 11,014.63    | 0.00         | 0.00                           | 0.00               | 2,237.83   |
| stment to Fund Balances                                                               | 2891              | 0.00         | 0.00         | 0.00                           | 0.00               | 4,437.03   |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CI NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2011

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Account<br>Number                                           | Other Debt<br>Service<br>290                                                 | Total Nonmajor<br>Debt Service                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| REVENUES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Number                                                      | 290                                                                          | Funds                                                                                                            |
| Federal Direct                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 3100                                                        | 0.00                                                                         | 0.                                                                                                               |
| Federal Through State and Local                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3200                                                        | 0.00                                                                         | 0.                                                                                                               |
| State Sources                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3300                                                        | 0.00                                                                         | 240,739.                                                                                                         |
| Local Sources:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                             | 0.00                                                                         | 240,737                                                                                                          |
| Property Taxes Levied for Operational Purposes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 3411                                                        | 0.00                                                                         | 0.0                                                                                                              |
| Property Taxes Levied for Debt Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3412                                                        | 0.00                                                                         | 0.0                                                                                                              |
| Property Taxes Levied for Capital Projects                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 3413                                                        | 0.00                                                                         | 0.0                                                                                                              |
| Local Sales Taxes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 3418                                                        | 0.00                                                                         | 0.0                                                                                                              |
| Charges for Service - Food Service Impact Fees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 345X                                                        | 0.00                                                                         | 0.0                                                                                                              |
| Other Local Revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3496                                                        | 0.00                                                                         | 0.0                                                                                                              |
| Total Local Sources                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                             | 0.00                                                                         | 5,550.0                                                                                                          |
| Total Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 3400                                                        | 0.00                                                                         | 5,550.0                                                                                                          |
| EXPENDITURES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                             | 0.00                                                                         | 246,289.9                                                                                                        |
| Current:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                             |                                                                              |                                                                                                                  |
| Instruction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5000                                                        | 0.00                                                                         | 0.0                                                                                                              |
| Pupil Personnel Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 6100                                                        | 0.00                                                                         | 0.0                                                                                                              |
| Instructional Media Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 6200                                                        | 0.00                                                                         | 0.0                                                                                                              |
| Instruction and Curriculum Development Services Instructional Staff Training Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 6300                                                        | 0.00                                                                         | 0.0                                                                                                              |
| Instructional Staff Training Services Instruction Related Technology                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 6400                                                        | 0.00                                                                         | 0.0                                                                                                              |
| School Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 6500                                                        | 0.00                                                                         | 0.0                                                                                                              |
| General Administration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 7100                                                        | 0.00                                                                         | 0.0                                                                                                              |
| School Administration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 7300                                                        | 0.00                                                                         | 0.00                                                                                                             |
| Facilities Acquisition and Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 7410                                                        | 0.00                                                                         | 0.00                                                                                                             |
| Fiscal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 7500                                                        | 0.00                                                                         | 0.00                                                                                                             |
| Food Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 7600                                                        | 0.00                                                                         | 0.00                                                                                                             |
| Central Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 7700                                                        | 0.00                                                                         | 0.00                                                                                                             |
| Pupil Transportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 7800                                                        | 0.00                                                                         | 0.00                                                                                                             |
| Operation of Plant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 7900                                                        | 0.00                                                                         | 0.00                                                                                                             |
| Maintenance of Plant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 8100                                                        | 0.00                                                                         | 0.00                                                                                                             |
| Administrative Technology Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 8200                                                        | 0.00                                                                         | 0.00                                                                                                             |
| Community Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 9100                                                        | 0.00                                                                         | 0.00                                                                                                             |
| Debt Service: (Function 9200)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                             |                                                                              |                                                                                                                  |
| Retirement of Principal Interest                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 710                                                         | 0.00                                                                         | 1,983,042.00                                                                                                     |
| Dues, Fees and Issuance Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 720                                                         | 0.00                                                                         | 129,720.92                                                                                                       |
| Miscellaneous Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 730                                                         | 0.00                                                                         | 157.57                                                                                                           |
| Capital Outlay:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | /90                                                         | 0.00                                                                         | 0.00                                                                                                             |
| Facilities Acquisition and Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 7420                                                        | 0.00                                                                         |                                                                                                                  |
| Other Capital Outlay                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 9300                                                        | 0.00                                                                         | 0.00                                                                                                             |
| otal Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 7500                                                        | 0.00                                                                         | 2,112,920.49                                                                                                     |
| xcess (Deficiency) of Revenues Over (Under) Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                             | 0.00                                                                         | (1,866,630.57)                                                                                                   |
| THER FINANCING SOURCES (USES) ong-Term Bonds Issued                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2710                                                        |                                                                              |                                                                                                                  |
| Premium on Sale of Bonds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3710<br>3791                                                | 0.00                                                                         | 0.00                                                                                                             |
| Discount on Sale of Bonds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 891                                                         | 0.00                                                                         | 0.00                                                                                                             |
| efunding Bonds Issued                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3715                                                        | 0.00                                                                         | 0.00                                                                                                             |
| Premium on Refunding Bonds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 3792                                                        | 0.00                                                                         | 0.00                                                                                                             |
| Discount on Refunding Bonds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 892                                                         | 0.00                                                                         | 0.00                                                                                                             |
| ertificates of Participation Issued                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3750                                                        | 0.00                                                                         | 0.00                                                                                                             |
| Premium on Certificates of Participation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3793                                                        | 0.00                                                                         | 0.00                                                                                                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 893                                                         | 0.00                                                                         | 0.00                                                                                                             |
| Discount on Cenificates of Participation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 093                                                         |                                                                              |                                                                                                                  |
| Discount on Cenificates of Participation pans Incurred                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3720                                                        | 0.00                                                                         | 0.00                                                                                                             |
| Discount on Cenificates of Participation  ans Incurred  occeds from the Sale of Capital Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                             | 0.00                                                                         | 0.00                                                                                                             |
| Discount on Cenificates of Participation  ans Incurred  occeds from the Sale of Capital Assets  ss Recoveries                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3720<br>3730<br>3740                                        |                                                                              |                                                                                                                  |
| Discount on Cenificates of Participation pans Incurred coceeds from the Sale of Capital Assets pass Recoveries page 200                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3720<br>3730<br>3740<br>3760                                | 0.00                                                                         | 0.00                                                                                                             |
| Discount on Cenificates of Participation oans Incurred ooceeds from the Sale of Capital Assets oss Recoveries oceeds of Forward Supply Contract ecial Facilities Construction Advances                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3720<br>3730<br>3740<br>3760<br>3770                        | 0.00<br>0.00<br>0.00<br>0.00                                                 | 0.00                                                                                                             |
| Discount on Cenificates of Participation oans Incurred occeeds from the Sale of Capital Assets osse Recoveries occeeds of Forward Supply Contract ecial Facilities Construction Advances yments to Refunded Bond Escrow Agent (Function 9299)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3720<br>3730<br>3740<br>3760<br>3770<br>760                 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00                                         | 0.00<br>0.00<br>0.00<br>0.00<br>0.00                                                                             |
| Discount on Cenificates of Participation pans Incurred coreeds from the Sale of Capital Assets ass Recoveries poceeds of Forward Supply Contract ecial Facilities Construction Advances yments to Refunded Bond Escrow Agent (Function 9299) ansfers In                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3720<br>3730<br>3740<br>3760<br>3770<br>760<br>3600         | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                                 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>1,868,112.92                                                     |
| Discount on Cenificates of Participation  pans Incurred  ooceeds from the Sale of Capital Assets  ss Recoveries  oceeds of Forward Supply Contract  ecial Facilities Construction Advances  yments to Refunded Bond Escrow Agent (Function 9299)  ansfers In  ansfers Out                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 3720<br>3730<br>3740<br>3760<br>3770<br>760                 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                         | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>1,868,112.92<br>(7,787.83)                                               |
| Discount on Cenificates of Participation  Dans Incurred  Occeeds from the Sale of Capital Assets  Description  Discourses  Dis | 3720<br>3730<br>3740<br>3760<br>3770<br>760<br>3600         | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                                 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>1,868,112.92                                                     |
| Discount on Cenificates of Participation  Dans Incurred  Doceeds from the Sale of Capital Assets  DOSS Recoveries  DOCEEDS Forward Supply Contract  DOCEEDS FORWARD S | 3720<br>3730<br>3740<br>3760<br>3770<br>760<br>3600         | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                         | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>1,868,112.92<br>(7,787.83)                                               |
| Discount on Cenificates of Participation Dans Incurred Done Incurred Don | 3720<br>3730<br>3740<br>3760<br>3770<br>760<br>3600         | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00         | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>1,868,112.92<br>(7,787.83)<br>1,860,325.09<br>0.00                       |
| Discount on Cenificates of Participation  Dans Incurred  Doceeds from the Sale of Capital Assets  Doceeds from the Sale of Capital Assets  Doceeds of Forward Supply Contract  | 3720<br>3730<br>3740<br>3760<br>3770<br>760<br>3600<br>9700 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>1,868,112.92<br>(7,787.83)<br>1,860,325.09<br>0.00<br>0.00<br>(6,305.48) |
| Discount on Cenificates of Participation  Dans Incurred  Doceeds from the Sale of Capital Assets  DOSS Recoveries  DOCEEDS Forward Supply Contract  DOCEEDS FORWARD S | 3720<br>3730<br>3740<br>3760<br>3770<br>760<br>3600         | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00         | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>1,868,112.92<br>(7,787.83)<br>1,860,325.09<br>0.00                       |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2011

|                                                                                       | Account      | Capital Outlay Bond Issues (COBI) | Special<br>Act<br>Bonds | Section 1011.14/<br>1011.15 F.S.<br>Loans | Public Education Capital Outlay (PECO) | Capi<br>District<br>Bonds |
|---------------------------------------------------------------------------------------|--------------|-----------------------------------|-------------------------|-------------------------------------------|----------------------------------------|---------------------------|
| REVENUES                                                                              | Number       | 310                               | 320                     | 330                                       | 340                                    | 350                       |
| Federal Direct                                                                        | 3100         | 0.00                              |                         |                                           |                                        |                           |
| Federal Through State and Local                                                       | 3200         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   |                           |
| State Sources                                                                         | 3300         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   |                           |
| Local Sources:                                                                        |              |                                   | 0.00                    | 0.00                                      | 0.00                                   |                           |
| Property Taxes Levied for Operational Purposes                                        | 3411         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   |                           |
| Property Taxes Levied for Debt Service Property Taxes Levied for Capital Projects     | 3412         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   |                           |
| Local Sales Taxes                                                                     | 3413         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   |                           |
| Charges for Service - Food Service                                                    | 3418<br>345X | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   |                           |
| Impact Fees                                                                           | 3496         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   |                           |
| Other Local Revenue                                                                   | 3450         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   |                           |
| Total Local Sources                                                                   | 3400         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   |                           |
| Total Revenues                                                                        |              | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0                         |
| EXPENDITURES                                                                          |              |                                   |                         | 0.00                                      | 0.00                                   | 0                         |
| Current: Instruction                                                                  | 5000         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   |                           |
| Pupil Personnel Services                                                              | 6100         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.                        |
| Instructional Media Services Instruction and Curriculum Development Services          | 6200         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.                        |
| Instruction and Curriculum Development Services Instructional Staff Training Services | 6300         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.                        |
| Instruction Related Technology                                                        | 6500         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.                        |
| School Board                                                                          | 7100         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.                        |
| General Administration                                                                | 7200         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.                        |
| School Administration                                                                 | 7300         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.0                       |
| Facilities Acquisition and Construction                                               | 7410         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.                        |
| Fiscal Services                                                                       | 7500         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.0                       |
| Food Services                                                                         | 7600         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.0                       |
| Central Services Pupil Transportation                                                 | 7700         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.0                       |
| Operation of Plant                                                                    | 7800<br>7900 | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.0                       |
| Maintenance of Plant                                                                  | 8100         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.0                       |
| Administrative Technology Services                                                    | 8200         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.0                       |
| Community Services                                                                    | 9100         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.0                       |
| Debt Service: (Function 9200)                                                         |              |                                   | 0.00                    | 0.00                                      | 0.00                                   | 0.0                       |
| Retirement of Principal                                                               | 710          | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.0                       |
| Interest Dues, Fees and Issuance Costs                                                | 720          | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.0                       |
| Miscellaneous Expenditures                                                            | 730          | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| apital Outlay:                                                                        | 790          | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| Facilities Acquisition and Construction                                               | 7420         | 0.00                              | 0.00                    |                                           |                                        |                           |
| Other Capital Outlay                                                                  | 9300         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| otal Expenditures                                                                     |              | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| cess (Deficiency) of Revenues Over (Under) Expenditures                               |              | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| THER FINANCING SOURCES (USES) ng-Term Bonds Issued                                    | 3710         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| Premium on Sale of Bonds                                                              | 3791         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| Discount on Sale of Bonds<br>funding Bonds Issued                                     | 891          | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| Premium on Refunding Bonds                                                            | 3715<br>3792 | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| Discount on Refunding Bonds                                                           | 892          | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| tificates of Participation Issued                                                     | 3750         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| Premium on Certificates of Participation                                              | 3793         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| Discount on Cerificates of Participation                                              | 893          | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| ns Incurred                                                                           | 3720         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| ceeds from the Sale of Capital Assets s Recoveries                                    | 3730         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| ceeds of Forward Supply Contract                                                      | 3740         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| cial Facilities Construction Advances                                                 | 3760<br>3770 | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| ments to Refunded Bond Escrow Agent (Function 9299)                                   | 760          | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| isfers In                                                                             | 3600         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| sfers Out                                                                             | 9700         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| ol Other Financing Sources (Uses)                                                     |              | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| CIAL ITEMS                                                                            |              | 0.00                              | 0.00                    |                                           |                                        | 0.00                      |
| RAORDINARY ITEMS                                                                      |              | 0.00                              |                         | 0.00                                      | 0.00                                   | 0.00                      |
| Change in Fund Balances                                                               |              | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| Balances, July I, 2010                                                                | 2800         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| stment to Fund Balances                                                               | 2891         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |
| Balances, June 30, 2011                                                               | 2700         | 0.00                              | 0.00                    | 0.00                                      | 0.00                                   | 0.00                      |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CI
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2011

|                                                         |         | jects Funds        |                     |             |              |              |
|---------------------------------------------------------|---------|--------------------|---------------------|-------------|--------------|--------------|
| 1                                                       | - 1     | Capital Outlay and | Capital Improvement | Vested      |              |              |
|                                                         |         | Debt Service Funds | Section 1011.71(2)  | Voted       | Other        | Total Nonmai |
|                                                         | Account |                    |                     | Capital     | Capital      | Capital      |
|                                                         | Number  | (CO & DS)          | F.S.                | Improvement | Projects     | Project      |
| REVENUES                                                | Numoer  | 360                | 370                 | 380         | 390          | Funds        |
| Federal Direct                                          | 3100    |                    |                     |             |              | ruilus       |
| Federal Through State and Local                         | 3200    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| State Sources                                           | 3300    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| Local Sources:                                          | 3300    | 48,887.08          | 0.00                | 0.00        | 119,294.00   | 168,1        |
| Property Taxes Levied for Operational Purposes          |         |                    |                     |             | 117,274.00   | 108,1        |
| Property Taxes Levied for Debt Service                  | 3411    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| Property Taxes Levied for Capital Projects              | 3412    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| Local Sales Taxes                                       | 3413    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| Charges for Service - Food Service                      | 3418    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| Impact Fees                                             | 345X    | 0.00               | 0.00                | 0.00        |              |              |
| Other Local Revenue                                     | 3496    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| Total Local Sources                                     |         | 541.81             | 0.00                | 0.00        | 0.00         |              |
| Total Revenues                                          | 3400    | 541.81             | 0.00                | 0.00        | 5,494.55     | 6,03         |
|                                                         |         | 49,428.89          | 0.00                | 0.00        | 5,494.55     | 6,03         |
| EXPENDITURES                                            |         |                    | 0.00                | 0.00        | 124,788.55   | 174,21       |
| Current:                                                |         | 1                  |                     | 1           |              |              |
| Instruction                                             | 5000    | 0.00               | 0.00                |             |              |              |
| Pupil Personnel Services                                | 6100    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| Instructional Media Services                            | 6200    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| Instruction and Curriculum Development Services         | 6300    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| Instructional Staff Training Services                   | 6400    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| Instruction Related Technology                          | 6500    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| School Board                                            | 7100    |                    | 0.00                | 0.00        | 0.00         |              |
| General Administration                                  | 7200    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| School Administration                                   | 7300    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| Facilities Acquisition and Construction                 | 7410    | 0.00               | 0.00                | 0.00        | 0.00         | 0            |
| Fiscal Services                                         | 7500    | 0.00               | 0.00                | 0.00        | 0.00         | 0            |
| Food Services                                           | 7600    | 0.00               | 0.00                | 0.00        | 0.00         | . 0          |
| Central Services                                        |         | 0.00               | 0.00                | 0.00        | 0.00         | 0            |
| Pupil Transportation                                    | 7700    | 0.00               | 0.00                | 0.00        | 0.00         | 0.           |
| Operation of Plant                                      | 7800    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| Maintenance of Plant                                    | 7900    | 0.00               | 0.00                | 0.00        | 0.00         | 0.           |
| Administrative Technology Services                      | 8100    | 0.00               | 0.00                | 0.00        | 0.00         | 0.           |
| Community Services                                      | 8200    | 0.00               | 0.00                | 0.00        | 0.00         | 0.           |
| ebi Service: (Function 9200)                            | 9100    | 0.00               | 0.00                | 0.00        | 0.00         | 0.           |
| Retirement of Principal                                 |         |                    |                     | 0.00        | 0,00         | 0.0          |
| Interest                                                | 710     | 0.00               | 0.00                | 0.00        | 0.00         |              |
| Dues, Fees and Issuance Costs                           | 720     | 0.00               | 0.00                | 0.00        | 0.00         | 0.0          |
| Miscellaneous Expenditures                              | 730     | 115.46             | 0.00                | 0.00        |              | 0.0          |
| pital Outlay:                                           | 790     | 0.00               | 0.00                | 0.00        | 0.00         | 115.4        |
|                                                         |         |                    |                     | 0.00        | 0.00         | 0.0          |
| Facilities Acquisition and Construction                 | 7420    | 0.00               | 0.00                | 0.00        | 204.040.40   | 200          |
| Other Capital Outlay                                    | 9300    | 0.00               | 0.00                | 0.00        | 324,963.57   | 324,963.5    |
| tal Expenditures                                        |         | 115.46             | 0.00                | 0.00        | 0.00         | 0.0          |
| cess (Deficiency) of Revenues Over (Under) Expenditures |         | 49,313.43          | 0.00                | 0.00        | 324,963.57   | 325,079.0    |
| HER FINANCING SOURCES (USES)                            |         |                    | 0.00                | 0.00        | (200,175.02) | (150,861.59  |
| ng-Term Bonds Issued                                    | 3710    | 0.00               | 0.00                |             |              |              |
| Premium on Sale of Bonds                                | 3791    | 0.00               | 0.00                | 0.00        | 0.00         | 0.00         |
| Discount on Sale of Bonds                               | 891     | 0.00               | 0.00                | 0.00        | 0.00         | 0.00         |
| unding Bonds Issued                                     | 3715    | 0.00               |                     | 0.00        | 0.00         | 0.00         |
| Premium on Refunding Bonds                              | 3792    | 0.00               | 0.00                | 0.00        | 0.00         | 0.00         |
| Discount on Refunding Bonds                             | 892     | 0.00               | 0.00                | 0.00        | 0.00         | 0.00         |
| ificates of Participation Issued                        | 3750    |                    | 0.00                | 0.00        | 0.00         | 0.00         |
| Premium on Certificates of Participation                | 3793    | 0.00               | 0.00                | 0.00        | 0.00         | 0.00         |
| Discount on Cenificates of Participation                | 893     | 0.00               | 0.00                | 0.00        | 0.00         | 0.00         |
| is Incurred                                             | 3720    | 0.00               | 0.00                | 0.00        | 0.00         | 0.00         |
| eeds from the Sale of Capital Assets                    | 3730    | 0.00               | 0.00                | 0.00        | 0.00         | 0.00         |
| Recoveries                                              | 3740    | 0.00               | 0.00                | 0.00        | 0.00         | 0.00         |
| eeds of Forward Supply Contract                         |         | 0.00               | 0.00                | 0.00        | 0.00         | 0.00         |
| ial Facilities Construction Advances                    | 3760    | 0.00               | 0.00                | 0.00        | 0.00         |              |
| ents to Refunded Bond Escrow Agent (Function 9299)      | 3770    | 0.00               | 0.00                | 0.00        | 0.00         | 0.00         |
| sfers In                                                | 760     | 0.00               | 0.00                | 0.00        | 0.00         |              |
| sfers Out                                               | 3600    | 0.00               | 0.00                | 0.00        | 0.00         | 0.00         |
| Other Financing Sources (Uses)                          | 9700    | 0.00               | 0.00                | 0.00        | 0.00         | 0.00         |
| CIAL ITEMS                                              |         | 0.00               | 0.00                | 0.00        |              | 0.00         |
| JAL HEMS                                                |         |                    |                     | 9.00        | 0.00         | 0.00         |
| 1.00000                                                 |         | 0.00               | 0.00                | 0.00        |              |              |
| RAORDINARY ITEMS                                        |         |                    | 00                  | 0.00        | 0.00         | 0.00         |
|                                                         |         | 0.00               | 0.00                | 0.00        |              |              |
| hange in Fund Balances                                  |         | 49,313.43          | 0.00                | 0.00        | 0.00         | 0.00         |
| Balances, July I, 2010                                  | 2800    | 63,926.96          | 0.00                | 0.00        | (200,175.02) | (150,861.59) |
| tment to Fund Balances                                  | 2891    | 0.00               |                     | 0.00        | 838,939.53   | 902,866.49   |
| Balances, June 30, 2011                                 | 2700    | 113,240.39         | 0.00                | 0.00        | 0.00         | 0.00         |
|                                                         |         |                    |                     | 0.00        |              |              |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2011

|                                                                                                                                              | Accour       | - or morrow I dilla | Total<br>Nonmajor<br>Governmental<br>Funds |
|----------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------|--------------------------------------------|
| REVENUES                                                                                                                                     |              |                     | Funds                                      |
| Federal Direct Federal Through State and Local                                                                                               | 3100         | 0.00                |                                            |
| State Sources                                                                                                                                | 3200<br>3300 | 0.00                | -11                                        |
| Local Sources:                                                                                                                               | 3300         | 0.00                | 489,153.                                   |
| Property Taxes Levied for Operational Purposes                                                                                               | 3411         | 0.00                | 0.                                         |
| Property Taxes Levied for Debt Service Property Taxes Levied for Capital Projects                                                            | 3412         | 0.00                | 0.                                         |
| Local Sales Taxes                                                                                                                            | 3413         | 0.00                | -                                          |
| Charges for Service - Food Service                                                                                                           | 3418         | 0.00                |                                            |
| Impact Fees                                                                                                                                  | 3496         | 0.00                | ,                                          |
| Other Local Revenue                                                                                                                          |              | 0.00                |                                            |
| Total Local Sources Total Revenues                                                                                                           | 3400         | 0.00                |                                            |
| EXPENDITURES                                                                                                                                 |              | 0.00                | 4,268,061.                                 |
| Current: Instruction                                                                                                                         | 5000         |                     |                                            |
| Pupil Personnel Services                                                                                                                     | 6100         | 0.00                | 0.0                                        |
| Instructional Media Services                                                                                                                 | 6200         | 0.00                | 0.0                                        |
| Instruction and Curriculum Development Services                                                                                              | 6300         | 0.00                | 0.0                                        |
| Instructional Staff Training Services Instruction Related Technology                                                                         | 6400         | 0.00                | 0.0                                        |
| School Board                                                                                                                                 | 6500<br>7100 | 0.00                | 0.0                                        |
| General Administration                                                                                                                       | 7200         | 0.00                | 0.0                                        |
| School Administration                                                                                                                        | 7300         | 0.00                | 0.0                                        |
| Facilities Acquisition and Construction                                                                                                      | 7410         | 0.00                | 0.0                                        |
| Fiscal Services Food Services                                                                                                                | 7500         | 0.00                | 0.00                                       |
| Central Services                                                                                                                             | 7600         | 0.00                | 3,900,037.83                               |
| Pupil Transportation                                                                                                                         | 7700         | 0.00                | 0.00                                       |
| Operation of Plant                                                                                                                           | 7900         | 0.00                | 0.00                                       |
| Maintenance of Plant                                                                                                                         | 8100         | 0.00                | 0.00                                       |
| Administrative Technology Services Community Services                                                                                        | 8200         | 0.00                | 0.00                                       |
| Debt Service: (Function 9200)                                                                                                                | 9100         | 0.00                | 0.00                                       |
| Retirement of Principal                                                                                                                      | 710          | 0.00                | 1 003 040 00                               |
| Interest                                                                                                                                     | 720          | 0.00                | 1,983,042.00<br>129,720.92                 |
| Dues, Fees and Issuance Costs                                                                                                                | 730          | 0.00                | 273.03                                     |
| Miscellaneous Expenditures Capital Outlay:                                                                                                   | 790          | 0.00                | 0.00                                       |
| Facilities Acquisition and Construction                                                                                                      | 7420         |                     | *******                                    |
| Other Capital Outlay                                                                                                                         | 9300         | 0.00                | 324,963.57                                 |
| otal Expenditures                                                                                                                            | 1            | 0.00                | 12,737.77<br>6,350,775.12                  |
| xcess (Deficiency) of Revenues Over (Under) Expenditures                                                                                     |              | 0.00                | (2,082,713.56)                             |
| THER FINANCING SOURCES (USES)                                                                                                                |              |                     |                                            |
| ong-Term Bonds Issued Premium on Sale of Bonds                                                                                               | 3710         | 0.00                | 0.00                                       |
| Discount on Sale of Bonds                                                                                                                    | 3791<br>891  | 0.00                | 0.00                                       |
| efunding Bonds Issued                                                                                                                        | 3715         | 0.00                | 0.00                                       |
| Premium on Refunding Bonds                                                                                                                   | 3792         | 0.00                | 0.00                                       |
| Discount on Refunding Bonds<br>ertificates of Participation Issued                                                                           | 892          | 0.00                | 0.00                                       |
| Premium on Cenificates of Participation                                                                                                      | 3750         | 0.00                | 0.00                                       |
| Discount on Cerificates of Participation                                                                                                     | 3793<br>893  | 0.00                | 0.00                                       |
| ans Incurred                                                                                                                                 | 3720         | 0.00                | 0.00                                       |
| oceeds from the Sale of Capital Assets                                                                                                       | 3730         | 0.00                | 0.00                                       |
| ss Recoveries occeds of Forward Supply Contract                                                                                              | 3740         | 0.00                | 0.00                                       |
| ecial Facilities Construction Advances                                                                                                       | 3760         | 0.00                | 0.00                                       |
| ments to Refunded Bond Escrow Agent (Function 9299)                                                                                          | 760          | 0.00                | 0.00                                       |
| nsfers In                                                                                                                                    | 3600         | 0.00                | 1,868,112.92                               |
| nsfers Out                                                                                                                                   | 9700         | 0.00                | (7,787.83)                                 |
| ol Other Fire and G                                                                                                                          |              | 0.00                | 1,860,325.09                               |
| tal Other Financing Sources (Uses) ECIAL ITEMS                                                                                               |              |                     |                                            |
| ECIAL ITEMS                                                                                                                                  |              | 0.00                | 0.00                                       |
| TRAORDINARY ITEMS  Change in Fund Balances                                                                                                   |              | 0.00                | 0.00                                       |
| tal Other Financing Sources (Uses) ECIAL ITEMS  TRAORDINARY ITEMS  Change in Fund Balances d Balances, July I, 2010 ustment to Fund Balances | 2800<br>2891 |                     |                                            |

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL SPECIAL REVENUE FUND \_\_\_\_\_\_

For the Fiscal Year Ended June 30, 2011

|                                                               | Account<br>Number                                | Budge<br>Original | ted Amounts Final | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative) |
|---------------------------------------------------------------|--------------------------------------------------|-------------------|-------------------|-------------------|--------------------------------------------------------|
| REVENUES                                                      |                                                  |                   |                   | 7 miounts         | Positive (Negative)                                    |
| Federal Direct                                                | 3100                                             |                   |                   |                   | 0                                                      |
| Federal Through State and Local                               | 3200                                             |                   |                   |                   | 0                                                      |
| State Sources                                                 | 3300                                             |                   |                   |                   | 0.                                                     |
| Local Sources:                                                |                                                  |                   |                   |                   |                                                        |
| Property Taxes Levied for Operational Purposes                | 3411                                             |                   |                   |                   | 0.                                                     |
| Property Taxes Levied for Debt Service                        | 3412                                             |                   |                   |                   | 0.                                                     |
| Property Taxes Levied for Capital Projects  Local Sales Taxes | 3413                                             |                   |                   |                   | 0.                                                     |
| Charges for Service - Food Service                            | 3418                                             |                   |                   |                   | 0.                                                     |
| Impact Fees                                                   | 345X                                             |                   |                   |                   | 0.0                                                    |
| Other Local Revenue                                           | 3496                                             |                   |                   |                   | 0.0                                                    |
| Total Local Sources                                           | 2400                                             |                   |                   |                   | 0.0                                                    |
| Total Revenues                                                | 3400                                             | 0.00              |                   | 0.00              | 0.0                                                    |
| EXPENDITURES                                                  |                                                  | 0.00              | 0.0               | 0.00              | 0.0                                                    |
| Current:                                                      |                                                  |                   |                   |                   |                                                        |
| Instruction                                                   | 5000                                             |                   |                   | 1 1               |                                                        |
| Pupil Personnel Services                                      | 5000<br>6100                                     |                   |                   |                   | 0.0                                                    |
| Instructional Media Services                                  | 6200                                             |                   |                   |                   | 0.0                                                    |
| Instruction and Curriculum Development Services               |                                                  |                   |                   |                   | 0.0                                                    |
| Instructional Staff Training Services                         | 6300                                             |                   |                   |                   | 0.0                                                    |
| Instruction Related Technology                                | 6500                                             |                   |                   |                   | 0.0                                                    |
| School Board                                                  | 7100                                             |                   |                   |                   | 0.0                                                    |
| General Administration                                        | 7200                                             |                   |                   |                   | 0.0                                                    |
| School Administration                                         | 7200                                             |                   |                   |                   | 0.0                                                    |
| Facilities Acquisition and Construction                       | 7410                                             |                   |                   |                   | 0.00                                                   |
| Fiscal Services                                               | 7500                                             |                   |                   |                   | 0.00                                                   |
| Food Services                                                 | 7600                                             |                   |                   |                   | 0.00                                                   |
| Central Services                                              | 7700                                             |                   |                   |                   | 0.00                                                   |
| Pupil Transportation                                          | 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                                                   |
| Debt Service: (Function 9200)                                 | 9100                                             |                   |                   |                   | 0.00                                                   |
| Retirement of Principal                                       | 710                                              |                   |                   |                   |                                                        |
| Interest                                                      | 720                                              |                   |                   |                   | 0.00                                                   |
| Dues, Fees and Issuance Costs                                 | 730                                              |                   |                   |                   | 0.00                                                   |
| Miscellaneous Expenditures                                    | 790                                              |                   |                   |                   | 0.00                                                   |
| apital Outlay:                                                | 1 //0                                            |                   |                   |                   | 0.00                                                   |
| Facilities Acquisition and Construction                       | 7420                                             |                   |                   |                   |                                                        |
| Other Capital Outlay                                          | 9300                                             |                   |                   |                   | 0.00                                                   |
| otal Expenditures                                             | 7300                                             | 0.00              | 0.00              |                   | 0.00                                                   |
| xcess (Deficiency) of Revenues Over (Under) Expenditures      | +                                                | 0.00              |                   | 0.00              | 0.00                                                   |
| THER FINANCING SOURCES (USES)                                 | 1                                                | 0.00              | 0.00              | 0.00              | 0.00                                                   |
| ong-Term Bonds Issued                                         | 3710                                             |                   |                   |                   |                                                        |
| Premium on Sale of Bonds                                      | 3791                                             |                   |                   |                   | 0.00                                                   |
| Discount on Sale of Bonds                                     | 891                                              |                   |                   |                   | 0.00                                                   |
| funding Bonds Issued                                          | 3715                                             |                   |                   |                   | 0.00                                                   |
| Premium on Refunding Bonds                                    | 3792                                             |                   |                   |                   | 0.00                                                   |
| Discount on Refunding Bonds                                   | 892                                              |                   |                   |                   | 0.00                                                   |
| rtificates of Panicipation Issued                             | 3750                                             |                   |                   | -                 | 0.00                                                   |
| Premium on Certificates of Participation                      | 3793                                             |                   |                   |                   | 0.00                                                   |
| Discount on Certificates of Participation                     | 893                                              |                   |                   |                   | 0.00                                                   |
| ans Incurred                                                  | 3720                                             |                   |                   |                   | 0.00                                                   |
| oceeds from the Sale of Capital Assets                        | 3730                                             |                   |                   |                   | 0.00                                                   |
| ss Recoveries                                                 | 3740                                             |                   |                   |                   | . 0.00                                                 |
| ceeds of Forward Supply Contract                              | 3760                                             |                   |                   |                   | 0.00                                                   |
| ecial Facilities Construction Advances                        | 3770                                             |                   |                   |                   | 0.00                                                   |
| ments to Refunded Bond Escrow Agent (Function 9299)           | 760                                              |                   |                   |                   | 0.00                                                   |
| nsfers In                                                     | 3600                                             |                   |                   |                   | 0.00                                                   |
| nsfers Out                                                    | 9700                                             |                   |                   |                   | 0.00                                                   |
| al Other Financing Sources (Uses)                             | 3700                                             | 0.00              |                   |                   | 0.00                                                   |
| ECIAL ITEMS                                                   | <del>                                     </del> | 0.00              | 0.00              | 0.00              | 0.00                                                   |
| CIAL HEMS                                                     |                                                  |                   |                   |                   |                                                        |
| TP A OPPINAR VITEMS                                           | <b>—</b>                                         |                   |                   |                   | 0.00                                                   |
| TRAORDINAR Y ITEMS                                            |                                                  |                   |                   |                   |                                                        |
| Change in F. Albaha                                           |                                                  |                   |                   |                   | 0.00                                                   |
| Change in Fund Balances                                       | 2022                                             | 0.00              | 0.00              | 0.00              | 0.00                                                   |
| d Balances, July 1, 2010                                      | 2800                                             |                   |                   |                   | 0.00                                                   |
| ustment to Fund Balances d Balances, June 30, 2011            | 2891                                             |                   |                   |                   | 0.00                                                   |
| 7 H313D000 Iusa 7/1 7/111                                     | 2700                                             | 0.00              | 0.00              | 0.00              | 0.00                                                   |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND

For the Fiscal Year Ended June 30, 2011

|                                                          | Account<br>Number |          | ed Amounts | Actual  | Variance with<br>Final Budget - |
|----------------------------------------------------------|-------------------|----------|------------|---------|---------------------------------|
| REVENUES                                                 | Number            | Original | Final      | Amounts | Positive (Negative              |
| Federal Direct                                           | 3100              |          |            |         |                                 |
| Federal Through State and Local                          | 3200              |          | -          |         |                                 |
| State Sources                                            | 3300              |          | -          |         |                                 |
| Local Sources:                                           |                   |          | -          |         |                                 |
| Property Taxes Levied for Operational Purposes           | 3411              |          |            | 1       |                                 |
| Property Taxes Levied for Debt Service                   | 3412              |          |            |         |                                 |
| Property Taxes Levied for Capital Projects               | 3413              |          |            |         |                                 |
| Local Sales Taxes                                        | 3418              |          |            |         |                                 |
| Charges for Service - Food Service Impact Fees           | 345X              |          |            |         |                                 |
| Other Local Revenue                                      | 3496              |          |            |         |                                 |
| Total Local Sources                                      |                   |          |            |         | 0                               |
| Total Revenues                                           | 3400              | 0.00     | 0.00       | 0.00    | 0                               |
| EXPENDITURES                                             |                   | 0.00     | 0.00       | 0.00    | 0                               |
| Current:                                                 |                   |          |            |         |                                 |
| Instruction                                              |                   | 1        |            | 1       |                                 |
| Pupil Personnel Services                                 | 5000              |          |            |         | 0                               |
| Instructional Media Services                             | 6100              | -        |            |         | 0.                              |
| Instruction and Curriculum Development Services          | 6200              |          |            |         | 0.                              |
| Instructional Staff Training Services                    | 6400              |          |            |         | 0.                              |
| Instruction Related Technology                           | 6500              |          |            |         | 0.                              |
| School Board                                             | 7100              |          |            |         | 0.                              |
| General Administration                                   | 7200              |          |            |         | 0.                              |
| School Administration                                    | 7300              |          |            |         | 0.0                             |
| Facilities Acquisition and Construction                  | 7410              |          |            |         | 0.0                             |
| Fiscal Services                                          | 7500              |          | -          |         | 0.0                             |
| Food Services                                            | 7600              |          |            |         | 0.0                             |
| Central Services                                         | 7700              |          |            |         | 0.0                             |
| Pupil Transportation                                     | 7800              |          |            |         | 0.0                             |
| Operation of Plant                                       | 7900              |          | -          |         | 0.0                             |
| Maintenance of Plant                                     | 8100              |          |            |         | 0.0                             |
| Administrative Technology Services                       | 8200              |          | -          |         | 0.0                             |
| Community Services                                       | 9100              |          |            |         | 0.0                             |
| Debt Service: (Function 9200)                            |                   |          |            |         | 0.00                            |
| Retirement of Principal                                  | 710               |          |            | 1       |                                 |
| Interest                                                 | 720               |          |            |         | 0.00                            |
| Dues, Fees and Issuance Costs                            | 730               |          |            |         | 0.00                            |
| Miscellaneous Expenditures                               | 790               |          |            |         | 0.00                            |
| apital Outlay:                                           |                   |          |            |         | 0.00                            |
| Facilities Acquisition and Construction                  | 7420              |          |            |         | 0.00                            |
| Other Capital Outlay                                     | 9300              |          |            |         | 0.00                            |
| otal Expenditures                                        |                   | 0.00     | 0.00       | 0.00    | 0.00                            |
| ccess (Deficiency) of Revenues Over (Under) Expenditures |                   | 0.00     | 0.00       | 0.00    | 0.00                            |
| THER FINANCING SOURCES (USES) ong-Term Bonds Issued      |                   |          |            | 0.00    | 0.00                            |
|                                                          | 3710              |          |            |         | 0.00                            |
| Premium on Sale of Bonds Discount on Sale of Bonds       | 3791              |          |            |         | 0.00                            |
| funding Bonds [ssued                                     | 891               |          |            |         | 0.00                            |
| Premium on Refunding Bonds                               | 3715              |          |            |         | 0.00                            |
| Discount on Refunding Bonds                              | 3792              |          |            |         | 0.00                            |
| rificates of Participation Issued                        | 892               |          |            |         | 0.00                            |
| Premium on Certificates of Participation                 | 3750              |          |            |         | 0.00                            |
| Discount on Certificates of Participation                | 3793              |          |            |         | 0.00                            |
| ans Incurred                                             | 893               |          |            |         | 0.00                            |
| ceeds from the Sale of Capital Assets                    | 3720<br>3730      |          |            |         | 0.00                            |
| s Recoveries                                             | 3740              |          |            |         | 0.00                            |
| ceeds of Forward Supply Contract                         | 3760              |          |            |         | 0.00                            |
| cial Facilities Construction Advances                    | 3770              |          |            |         | 0.00                            |
| ments to Refunded Bond Escrow Agent (Function 9299)      | 760               |          |            |         | 0.00                            |
| nsfers In                                                | 3600              |          |            |         | 0.00                            |
| nsfers Out                                               | 9700              |          |            |         | 0.00                            |
| al Other Financing Sources (Uses)                        |                   | 0.00     | 0.00       |         | 0.00                            |
| CIAL ITEMS                                               |                   | 0.00     | 0.00       | 0.00    | 0.00                            |
| -                                                        |                   |          |            |         |                                 |
| RAORDINARY ITEMS                                         |                   |          |            |         | 0.00                            |
| Change in Fund Balances                                  |                   | 0.00     | 0.00       | 200     | 0.00                            |
| Balances, July 1, 2010                                   | 2800              | 0.00     | 0.00       | 0.00    | 0.00                            |
| Istment to Fund Balances Balances, June 30, 2011         | 2891              |          |            |         | 0.00                            |
|                                                          |                   |          |            |         | 0.00                            |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND \_\_\_\_\_\_
For the Fiscal Year Ended June 30, 2011

| REVENUES                                                | Accoun<br>Number | Budg Original | eted Amounts Final | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------------------------------------------------------|------------------|---------------|--------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Federal Direct                                          | 3100             |               |                    |                   | The state of the s |
| Federal Through State and Local                         | 3200             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| State Sources                                           | 3300             | -             |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Local Sources:                                          | 3300             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Property Taxes Levied for Operational Purposes          | 1                |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Property Taxes Levied for Debt Service                  | 3411             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Property Taxes Levied for Capital Projects              | 3412             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Local Sales Taxes                                       | 3413             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Charges for Service - Food Service                      | 3418             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                         | 345X             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Impact Fees                                             | 3496             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Other Local Revenue                                     |                  |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Total Local Sources                                     | 3400             | 0.0           | 0                  | .00 0.00          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Total Revenues                                          |                  | 0.0           |                    | 0.00              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| EXPENDITURES                                            |                  | 0.0           | - 0                | .00               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Current:                                                | 1                |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Instruction                                             | 5000             |               |                    | 1                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Pupil Personnel Services                                | 5000             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Instructional Media Services                            | 6100             |               |                    |                   | (                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                         | 6200             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Instruction and Curriculum Development Services         | 6300             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Instructional Staff Training Services                   | 6400             |               |                    |                   | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Instruction Related Technology                          | 6500             |               |                    |                   | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| School Board                                            | 7100             |               |                    |                   | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| General Administration                                  | 7200             |               |                    |                   | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| School Administration                                   | 7300             |               |                    |                   | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Facilities Acquisition and Construction                 | 7410             |               |                    |                   | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Fiscal Services                                         | 7500             |               |                    |                   | 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Food Services                                           | 7600             |               |                    |                   | 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Central Services                                        |                  |               |                    |                   | 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Pupil Transportation                                    | 7700             |               |                    |                   | 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Operation of Plant                                      | 7800             |               |                    |                   | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Maintenance of Plant                                    | 7900             |               |                    |                   | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                                                         | 8100             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Administrative Technology Services                      | 8200             |               |                    |                   | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Community Services                                      | 9100             |               |                    |                   | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| ebt Service: (Function 9200)                            |                  |               |                    | +                 | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Retirement of Principal                                 | 710              |               |                    | 1                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Interest                                                | 720              |               |                    |                   | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Dues, Fees and Issuance Costs                           | 730              |               |                    |                   | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Miscellaneous Expenditures                              | 790              |               |                    |                   | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| apital Outlay:                                          | 170              |               |                    |                   | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Facilities Acquisition and Construction                 | 2420             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Other Capital Outlay                                    | 7420             |               |                    |                   | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| etal Expenditures                                       | 9300             |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| tal Expenditures                                        |                  | 0.00          | 0.00               | 0.00              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| cess (Deficiency) of Revenues Over (Under) Expenditures |                  | 0.00          | 0.00               |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| THER FINANCING SOURCES (USES)                           |                  |               | - 0.00             | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| ng-Term Bonds Issued                                    | 3710             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Premium on Sale of Bonds                                | 3791             |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Discount on Sale of Bonds                               | 891              |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| funding Bonds Issued                                    |                  |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Premium on Refunding Bonds                              | 3715             |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Discount on Refunding Bonds                             | 3792             |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| tificates of Parisipation I                             | 892              |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| tificates of Participation Issued                       | 3750             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Premium on Certificates of Participation                | 3793             |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Discount on Certificates of Participation               | 893              |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| ns Incurred                                             | 3720             |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| ceeds from the Sale of Capital Assets                   | 3730             |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| s Recoveries                                            | 3740             |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| ceeds of Forward Supply Contract                        | 3760             |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| cial Facilities Construction Advances                   | 3770             |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| ments to Refunded Bond Escrow Agent (Function 9299)     |                  |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| isfers In                                               | 760              |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                                         | 3600             |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| sfers Out                                               | 9700             |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Other Financing Sources (Uses)                          |                  | 0.00          | 0.00               | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| CIAL ITEMS                                              |                  | 0.00          | 0.00               | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                                         |                  |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| RAORDINARYITEMS                                         |                  |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Change in Fund Balances                                 |                  |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Polescon I.I. 1 2010                                    |                  | 0.00          | 0.00               | 0.00              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Balances, July 1, 2010                                  | 2800             |               |                    | 0.00              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| stment to Fund Balances                                 | 2891             |               |                    |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Balances, June 30, 2011                                 |                  |               |                    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL PERMANENT FUND

For the Fiscal Year Ended June 30, 2011

|                                                                                              | Account      | Dudent        | ed Amounts |                   | Variance with       |
|----------------------------------------------------------------------------------------------|--------------|---------------|------------|-------------------|---------------------|
|                                                                                              | Number       | Original      | Final      | Actual<br>Amounts | Final Budget -      |
| REVENUES                                                                                     |              | O I I J I I I | 1 11101    | Amounts           | Positive (Negative) |
| Federal Direct                                                                               | 3100         |               |            | ,                 | 0.0                 |
| Federal Through State and Local                                                              | 3200         |               |            |                   | 0.0                 |
| State Sources Local Sources:                                                                 | 3300         |               |            |                   | 0.0                 |
| Property Taxes Levied for Operational Purposes                                               | 3411         |               |            |                   |                     |
| Property Taxes Levied for Debt Service                                                       | 3411         |               | +          |                   | 0.0                 |
| Property Taxes Levied for Capital Projects                                                   | 3413         |               |            |                   | 0.0                 |
| Local Sales Taxes                                                                            | 3418         |               |            |                   | 0.0                 |
| Charges for Service - Food Service                                                           | 345X         |               |            |                   | 0.0                 |
| Impact Fees                                                                                  | 3496         |               |            |                   | 0.0                 |
| Other Local Revenue                                                                          |              |               |            |                   | 0.0                 |
| Total Local Sources Total Revenues                                                           | 3400         | 0.00          | 0.00       | 0.00              | 0.0                 |
| EXPENDITURES                                                                                 |              | 0.00          | 0.00       | 0.00              | 0.00                |
| Current:                                                                                     |              |               | 1          |                   |                     |
| Instruction                                                                                  | 5000         |               | 1          |                   |                     |
| Pupil Personnel 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                |
| School Board General Administration                                                          | 7100         |               |            |                   | 0.00                |
| School Administration                                                                        | 7200         |               |            |                   | 0.00                |
| Facilities Acquisition and Construction                                                      | 7410         |               |            |                   | 0.00                |
| Fiscal Services                                                                              | 7500         |               |            |                   | 0.00                |
| Food Services                                                                                | 7600         |               |            |                   | 0.00                |
| Central Services                                                                             | 7700         |               |            |                   | 0.00                |
| Pupil Transportation                                                                         | 7800         |               |            |                   | 0.00                |
| Operation of Plant                                                                           | 7900         |               |            |                   | 0.00                |
| Maintenance of Plant                                                                         | 8100         |               |            |                   | 0.00                |
| Administrative Technology Services                                                           | 8200         |               |            |                   | 0.00                |
| Community Services ebt Service: (Function 9200)                                              | 9100         |               |            |                   | 0.00                |
| Retirement of Principal                                                                      | 710          |               |            |                   |                     |
| Interest                                                                                     | 720          |               |            |                   | 0.00                |
| Dues, Fees and Issuance Costs                                                                | 730          |               |            |                   | 0.00                |
| Miscellaneous Expenditures                                                                   | 790          |               |            |                   | 0.00                |
| apital Outlay:                                                                               |              |               |            |                   | 0.00                |
| Facilities Acquisition and Construction                                                      | 7420         |               |            |                   | 0.00                |
| Other Capital Outlay                                                                         | 9300         |               |            |                   | 0.00                |
| otal Expenditures                                                                            |              | 0.00          | 0.00       | 0.00              | 0.00                |
| ccess (Deficiency) of Revenues Over (Under) Expenditures FHER FINANCING SOURCES (USES)       |              | 0.00          | 0.00       | 0.00              | 0.00                |
| ng-Term Bonds Issued                                                                         | 3710         |               |            |                   |                     |
| Premium on Sale of Bonds                                                                     | 3791         |               |            |                   | 0.00                |
| Discount on Sale of Bonds                                                                    | 891          |               |            |                   | 0.00                |
| funding Bonds Issued                                                                         | 3715         |               |            |                   | 0.00                |
| Premium on Refunding Bonds                                                                   | 3792         |               |            |                   | 0.00                |
| Discount on Refunding Bonds                                                                  | 892          |               |            |                   | 0.00                |
| rtificates of Participation Issued                                                           | 3750         |               |            |                   | 0.00                |
| Premium on Certificates of Participation                                                     | 3793         |               |            |                   | 0.00                |
| Discount on Certificates of Participation                                                    | 893          |               |            |                   | 0.00                |
| ceeds from the Sale of Capital Assets                                                        | 3720<br>3730 |               |            |                   | 0.00                |
| is Recoveries                                                                                | 3740         |               |            |                   | 0.00                |
| ceeds of Forward Supply Contract                                                             | 3760         |               |            |                   | 0.00                |
| cial Facilities Construction Advances<br>ments to Refunded Bond Escrow Agent (Function 9299) | 3770         |               |            | -                 | 0.00                |
| ments to Refunded Bond Escrow Agent (Function 9299)                                          | 760          |               |            |                   | 0.00                |
| nsfers In                                                                                    | 3600         |               |            |                   | 0.00                |
| nsfers Out                                                                                   | 9700         |               |            |                   | 0.00                |
| al Other Financing Sources (Uses)                                                            |              | 0.00          | 0.00       | 0.00              | 0.00                |
| CIAL ITEMS                                                                                   |              |               |            |                   | 5.55                |
| TRAORDINARY ITEMS                                                                            |              |               |            |                   | 0.00                |
| Change in Fund Balances                                                                      |              | 0.00          | 0.00       | 0.00              | 0.00                |
| d Balances, July 1, 2010                                                                     | 2800         | 0.00          | 0.00       | 0.00              | 0.00                |
| istment to Fund Balances                                                                     | 2891         |               |            |                   | 0.00                |
| Balances, June 30, 2011                                                                      | 2700         | 0.00          | 0.00       | 0.00              | 0.00                |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF NET ASSETS NONMAJOR ENTERPRISE FUNDS June 30, 2011

|                                                                                                 | Account | Self Insurance       | Self Insurance | Self Insurance | Self Insurance | ARRA Consortium |       |        |                  |
|-------------------------------------------------------------------------------------------------|---------|----------------------|----------------|----------------|----------------|-----------------|-------|--------|------------------|
| ASSETS                                                                                          | -       | 711                  | 912            | 913            | 914            | 915             | Other | Other  | Total Nonmajor   |
| Current Assets:                                                                                 | 1       | 1                    |                |                |                |                 | 921   | 922    | Enterprise Funds |
| Cash and Cash Equivalents                                                                       | 1110    | 0.00                 |                |                |                |                 | 1     |        |                  |
| Investments                                                                                     | 1160    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  |        |                  |
| Accounts Receivable, Net                                                                        | 1130    | 0.00                 | 0,00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0                |
| Interest Receivable                                                                             | 1170    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0                |
| Due from Reinsurer                                                                              | 1180    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0                |
| Deposits Receivable                                                                             | 1210    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0                |
| Due from Other Funds-Budgetary                                                                  | 1141    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0                |
| Due from Other Agencies                                                                         | 1220    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0,00   | 0                |
| Inventory                                                                                       | 1150    |                      | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0                |
| Prepaid Items                                                                                   | 1230    | 0,00                 | 0.00           | 0.00           | 0.00           |                 | 0,00  | 0.00   | 0.               |
| Total Current Assets                                                                            | 1230    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0                |
| Noncurrent Assets:                                                                              |         | 0.00                 | 0.00           | 0.00           | 0.00           | 0,00            | 0.00  | 0.00   | 0                |
| Restricted Cash and Cash Equivalents                                                            |         |                      |                |                | 0.00           | 0.00            | 0.00  | 0.00   | 0                |
| Other Post-employment Benefits Obligation (asset)                                               | 1410    | 0.00                 | 0.00           | 0.00           | 0.00           |                 |       |        | 0                |
| Capital Assets:                                                                                 | 1410    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   |                  |
| Land                                                                                            |         |                      |                | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.               |
| Land Improvements - Nondepreciable                                                              | 1310    | 0.00                 | 0.00           | 0.00           |                |                 |       | 0.00   | 0                |
| Construction in Progress                                                                        | 1315    | 0.00                 | 0.00           |                | 0.00           | 0.00            | 0.00  | 0.00   |                  |
| Improvements Other The D. 14                                                                    | 1360    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0                |
| Improvements Other Than Buildings                                                               | 1320    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0                |
| Accumulated Depreciation                                                                        | 1329    | 0.00                 | 0.00           | 0,00           | 0.00           | 0.00            | 0.00  | 0.00   | 0                |
| Buildings and Fixed Equipment                                                                   | 1330    | 0.00                 |                | 0.00           | 0.00           | 0,00            |       | 0.00   |                  |
| Accumulated Depreciation                                                                        | 1339    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0                |
| Furniture, Fixtures and Equipment                                                               | 1340    | 0.00                 | 0.00           | 0,00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.               |
| Accumulated Depreciation                                                                        | 1349    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.               |
| Motor Vehicles                                                                                  | 1350    | 0.00                 | 0.00           | 0.00           | 0.00           |                 | 0.00  | 0.00   | 0.               |
| Accumulated Depreciation                                                                        | 1359    |                      | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.               |
| Property Under Capital Leases                                                                   | 1370    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.               |
| Accumulated Depreciation                                                                        | 1379    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.               |
| Computer Software                                                                               | 1382    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.               |
| Accumulated Amortization                                                                        | 1389    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | . 0.00 | 0.               |
| Total Capital Assets net of Accum. Dep'n                                                        | 1307    | 0,00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   |                  |
| Total Noncurrent Assets                                                                         |         | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.               |
| Total Assets                                                                                    |         | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
| LIABILITIES                                                                                     |         | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
| Current Liabilities:                                                                            |         |                      |                | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
| Salaries, Benefits and Payroll Taxes Payable                                                    |         | 1                    |                | 1              |                |                 |       | 0.00   | 0.0              |
| Payroll Deductions and Withholdings                                                             | 2110    | 0.00                 | 0.00           |                | 1              |                 | - 1   |        |                  |
| Accounts Payable                                                                                | 2170    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  |        |                  |
| Judgments Payable                                                                               | 2120    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0,00   | 0.0              |
| Sales Tax Payable                                                                               | 2130    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
|                                                                                                 | 2260    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
| Accrued Interest Payable                                                                        | 2210    | 0.00                 |                | 0.00           | 0.00           | 0.00            |       | 0.00   | 0.0              |
| Deposits Payable                                                                                | 2220    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.               |
| Due to Other Funds-Budgetary                                                                    | 2161    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
| Due to Other Agencies                                                                           | 2230    | 0.00                 | 0,00           | 0,00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.               |
| Deferred Revenue                                                                                | 2410    | 0.00                 | 0.00           | 0,00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
| Estimated Unpaid Claims                                                                         | 2271    |                      | 0.00           | 0.00           | 0.00           |                 | 0.00  | 0.00   | 0.0              |
| Estimated Liability for Claims Adjustment Expense                                               | 2272    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0,00  | 0.00   | 0.0              |
| Obligations Under Capital Leases                                                                | 2315    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
| Liability for Compensated Absences                                                              | 2330    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.               |
| Estimated Liability for Long-Term Claims                                                        |         | 0.00                 | 0.00           | 0.00           |                | 0.00            | 0.00  | 0.00   |                  |
| Other Post-employment Benefits Obligation                                                       | 2350    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
| Total Current Liabilities                                                                       | 2360    | 0.00                 | 0.00           |                | 0.00           | 0.00            | 0.00  |        | 0.0              |
| oncurrent Liabilities:                                                                          |         | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
| Liabilities Payable from Restricted Assets:                                                     |         |                      | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0,0              |
| Deposits Payable from Restricted Assets:                                                        |         |                      | 1              | 1              |                |                 | 0.00  | 0.00   | 0,0              |
| Other Noncurrent Liabilities:                                                                   | 2220    | 0.00                 | 0.00           |                |                |                 |       |        |                  |
| Obligations I Index Control I                                                                   |         | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            |       |        |                  |
| Obligations Under Capital Leases                                                                | 2315    | 0.00                 | 200            |                |                | 0.00            | 0.00  | 0.00   | 0.0              |
| Liability for Compensated Absences                                                              | 2330    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            |       |        | 0.0              |
| Estimated Liability for Long-Term Claims                                                        | 2350    | 0.00                 | 0.00           | 0.00           | 0.00           |                 | 0.00  | 0.00   | 0.0              |
| Other Post-employment Benefits Obligation                                                       | 2360    | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
| 1 Otal Noncurrent Liabilities                                                                   |         | 0.00                 | 0.00           | 0,00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
| tal Liabilities ET ASSETS                                                                       |         |                      | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   |                  |
| T ASSETE                                                                                        |         | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
| 51 N33E13                                                                                       |         |                      |                |                | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
| vested in Capital Assets, Net of Related Debt                                                   | 2770    |                      |                |                |                |                 |       |        | 0.0              |
| vested in Capital Assets, Net of Related Debt                                                   | 2770    | 0.00                 | 0.00           | 0.00           |                |                 |       |        |                  |
| vested in Capital Assets, Net of Related Debt<br>estricted for<br>arestricted                   | 2780    | 0.00                 |                | 0.00           | 0.00           | 0.00            | 0.00  |        |                  |
| vested in Capital Assets, Net of Related Debt<br>stricted for<br>mestricted<br>stal Net Assets  |         | 0.00                 | 0.00           | 0.00           | 0.00           | 0.00            | 0.00  | 0.00   | 0.0              |
| vested in Capital Assets, Net of Related Debt<br>stricted for<br>vrestricted<br>stal Net Assets | 2780    | 0.00<br>0.00<br>0.00 | 0.00           | 0.00           | 0.00           |                 | 0.00  | 0.00   | 0.0              |
| vested in Capital Assets, Net of Related Debt<br>stricted for<br>restricted                     | 2780    | 0.00                 | 0.00           | 0.00           | 0.00           | 0,00            |       | 0.00   | 0.0              |

and the species of the

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2011

| PERATIFIC EXPENSES    141                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Number                | Self Insurance | Self Insurance | Self Insurance | Self Insurance | 10010           |       |       |                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------------|----------------|----------------|----------------|-----------------|-------|-------|------------------|
| Junge for States   3481   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00 | OPERATING REVENUES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Number                | 911            | 912            | 913            |                | ARRA Consortium | Other | Other | Total No.        |
| TAMES OF SISSE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Charges for Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2491                  |                |                |                | 714            | 915             | 921   | 922   |                  |
| Semior Revenue   3444                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Charges for Sales                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                       |                | 0.00           | 0.00           | 0.00           |                 |       |       | Enterprise Funds |
| PERATTING EXPENSES   100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Premium Revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                | 0.00           |                |                |                 | 0.00  | 0.00  |                  |
| Control Operating Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Other Operating Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                       |                | 0.00           |                |                |                 | 0.00  |       | 0.0              |
| PERATIFIC EXPENSES   0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Total Operating Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3407                  |                |                |                |                |                 | 0.00  |       | 0.0              |
| Series   100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | OPERATING EXPENSES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       | 0.00           | 0.00           |                |                |                 | 0.00  |       | 0.0              |
| meloyee Benefits   200   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00  | Salaries                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                       |                |                | 3.00           | 0.00           | 0.00            | 0.00  |       | 0.0              |
| urchased Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Employee Benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                       |                | 0.00           | 0.00           |                |                 |       | 0.00  | 0.00             |
| Note      | Purchased Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                |                |                |                | 0.00            | 0.00  | 0.00  |                  |
| atterials and Supplies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Energy Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                |                |                |                | 0.00            |       |       | 0.00             |
| papiral Outlay                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                |                |                |                | 0.00            |       |       | 0.00             |
| her Expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       | 0.00           |                |                |                | 0.00            |       |       | 0.00             |
| percained Amonization   700   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       | 0.00           |                |                |                | 0.00            |       |       | 0.00             |
| Mail Operating Expenses   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       | 0.00           |                |                |                | 0.00            |       |       | 0.00             |
| Comparison   Com   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 780                   | 0.00           |                |                |                |                 |       |       | 0.00             |
| Defaults    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                |                |                | 0.00           |                 |       |       | 0.00             |
| 1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00      | Operating Income (Loss)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                       |                |                |                | 0.00           |                 |       |       | 0.00             |
| Seriest Expense   3430   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.0   | NONOPERATING REVENUES (EXPENSES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                       | 0.00           | 0.00           | 0.00           | 0.00           |                 |       | 0.00  | 0.00             |
| His, Grants and Bequests                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3430                  | 0.00           |                |                |                | 0.00            | 0.00  | 0.00  | 0.00             |
| Secretarious Local Sources   3495   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                |                | 0.00           | 0.00           |                 |       |       | 0.00             |
| 1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00   1.00      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                |                | 0.00           |                |                 | 0.00  | 0.00  | 0.00             |
| in on Disposition of Assets 3780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Loss Recoveries                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                |                |                |                |                 | 0.00  |       | 0.00             |
| Assets - June 30, 2011   2780   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.0   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                |                |                |                |                 | 0.00  |       | 0.00             |
| Secolaneous Expense   790   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                |                | 0.00           |                |                 |       |       | 0.00             |
| Sea on Disposition of Assets   Si                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                |                | 0.00           |                |                 |       |       |                  |
| Stall Nonoperating Revenues (Expenses)   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0   | Loss on Disposition of Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                       |                |                | 0.00           |                |                 | 0.00  |       | 0.00             |
| Come   Closs  Before Operating Transfers   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00     | Total Nonoperating Revenues (Expenses)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.0                   |                |                | 0.00           |                |                 | 0.00  |       | 0.00             |
| ansfers In 3600 0.00 0.00 0.00 0.00 0.00 0.00 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | ncome (Loss) Before Operating Transfers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                       |                |                |                |                |                 | 0.00  |       | 0.00             |
| ansfers Out 9700 0.00 0.00 0.00 0.00 0.00 0.00 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Transfers In                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2600                  |                | 0.00           |                |                |                 | 0.00  |       | 0.00             |
| ECIAL ITEMS  0.00 0.00 0.00 0.00 0.00 0.00 0.00 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Transfers Out                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                       |                | 0.00           |                |                |                 | 0.00  |       | 0.00             |
| CTRAORDINARY ITEMS  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | SPECIAL ITEMS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 9700                  | 0.00           | 0.00           |                |                | 0.00            | 0.00  |       | 0.00             |
| TRAORDINARY ITEMS  0.00 0.00 0.00 0.00 0.00 0.00 0.00 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                |                | 0.00           | 0.00           | 0.00            |       |       | 0.00             |
| 0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00      | EXTRAORDINARY ITEMS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       | 0.00           | 0.00           | 0.00           |                |                 | 0.00  | 0.00  | 0.00             |
| Assets - July 1, 2010   2880   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   | THE PROPERTY OF THE PARTY OF TH |                       |                |                | 0.00           | 0.00           | 0.00            | 0.00  |       |                  |
| # Assets - July 1, 2010 2880 0.00 0.00 0.00 0.00 0.00 0.00 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Change In Net Assats                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                       | 0.00           | 0.00           |                |                |                 | 0.00  | 0.00  | 0.00             |
| Hasets - July 1, 2010 2880 0.00 0.00 0.00 0.00 0.00 0.00 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Net Assets - July 1 2010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                       |                |                |                |                | 0.00            | 0.00  |       |                  |
| definition for Assets 2896 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                |                |                |                |                 |       |       | 0.00             |
| Anssets - June 30, 2011 2780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2896                  |                |                |                | 0.00           |                 |       |       | 0.00             |
| 0.00 0.00 0.00 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | net Assets - June 30, 2011                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2780                  |                |                |                | 0.00           |                 |       |       | 0.00             |
| e accompanying notes to financial statements are an integral part of this statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                | 0.00           | 0.00           |                |                 |       | 0.00  | 0.00             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | The accompanying notes to financial statements are an integra                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | part of this statemen | nt.            |                | ,              |                | 0.00            | 0.00  | 0.00  | 0.0              |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2011

| CASH FLOWS FROM OPERATING ACTIVITIES                                                                                     | Self Insurance | Self Insurance<br>912 | Self Insurance<br>913 | Self Insurance | ARRA Consortium | Other | Other |                  |
|--------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------|-----------------------|----------------|-----------------|-------|-------|------------------|
| Receipts from customers and users                                                                                        |                | 7.5                   | 913                   | 914            | 915             | 921   | 922   | Total Nonmajor   |
| Receipts from interfund services provided                                                                                | 0.00           | . 0.00                | 0.00                  | 0.00           |                 |       |       | Enterprise Funds |
| Payments to suppliers                                                                                                    | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| Payments to employees                                                                                                    | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| Payments for interfund services used                                                                                     | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0,0              |
| Other receipts (payments)                                                                                                | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| Net cash provided (used) by operating activities                                                                         | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES                                                                          |                | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| Subsidies from operating grants Transfers from other funds                                                               | 0.00           | 0.00                  |                       |                |                 | 0.00  | 0.00  | 0.0              |
| Transfers to other funds                                                                                                 | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  |       |                  |
| Net cash provided (used) by noncapital financing activities                                                              | 0.00           | 0.00                  | 0,00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| CASH FLOWS FROM CAPITAL AND RELATED                                                                                      | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| FINANCING ACTIVITIES                                                                                                     |                | 0.00                  | . 0.00                | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| Proceeds from capital debt                                                                                               | 1              |                       |                       |                |                 |       | 0.00  | 0.0              |
| Capital contributions                                                                                                    | 0.00           | 0.00                  | 0,00                  |                | 1               |       |       |                  |
| Proceeds from disposition of capital assets                                                                              | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  |                  |
| Acquisition and construction of capital assets                                                                           | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| Principal paid on capital debt                                                                                           | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| Interest paid on capital debt                                                                                            | 0.00           | 0.00                  | 0.00                  |                | 0.00            | 0.00  | 0.00  | 0.0              |
| Net cash provided (used) by capital and related financing activities                                                     | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| CASH FLOWS FROM INVESTING ACTIVITIES                                                                                     | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| Proceeds from sales and maturities of investments                                                                        |                |                       |                       | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| Interest and dividends received                                                                                          | 0.00           | 0.00                  | 0.00                  | 0.00           |                 |       |       | 0.0              |
| Purchase of investments                                                                                                  | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| Net cash provided (used) by investing activities                                                                         | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| Net increase (decrease) in cash and cash equivalents                                                                     | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| Cash and cash equivalents - July 1, 2010                                                                                 | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| Cash and cash equivalents - June 30, 2011                                                                                | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| Reconciliation of operating income (loss) to net cash provided                                                           | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| (used) by operating activities:                                                                                          | 1              |                       |                       |                | 0.00            | 0.00  | 0.00  | 0.0              |
| Operating income (loss)                                                                                                  | 0.00           | 0,00                  |                       |                | 1               |       |       |                  |
| Adjustments to reconcile operating income (loss) to net cash                                                             | 5.50           | 0,00                  | 0.00                  | 0.00           | 0.00            | 0.00  |       |                  |
| provided (used) by operating activities:                                                                                 | 1              |                       |                       |                |                 | 0.00  | 0.00  | 0.0              |
| Depreciation/Amortization expense                                                                                        | 0.00           | 0,00                  |                       |                | 1               | 1     |       |                  |
| Commodities used from USDA program  Change in assets and liabilities:                                                    | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  |       |                  |
| (Increase) decrease in accounts receivable                                                                               |                | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.0              |
| (Increase) decrease in interest receivable                                                                               | 0.00           | 0.00                  | 0.00                  | 1              |                 | 0.00  | 0.00  | 0.0              |
| (Increase) decrease in due from reinsurer                                                                                | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  |                  |
| (Increase) decrease in deposits receivable                                                                               | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| (Increase) decrease in due from other funds                                                                              | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| (Increase) decrease in due from other agencies                                                                           | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| (Increase) decrease in inventory                                                                                         | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| (Increase) decrease in prepaid items                                                                                     | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| Increase (decrease) in salaries and benefits payable                                                                     | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| Increase (decrease) in payroll tax liabilities                                                                           | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| Increase (decrease) in accounts payable                                                                                  | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| Increase (decrease) in judgments payable                                                                                 | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| Increase (decrease) in sales tax payable                                                                                 | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| Increase (decrease) in accrued interest payable                                                                          | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| Increase (decrease) in deposits payable                                                                                  | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| Increase (decrease) in due to other funds                                                                                | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| Increase (decrease) in due to other agencies Increase (decrease) in deferred revenue                                     | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| Increase (decrease) in estimated upper delained                                                                          | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| Increase (decrease) in estimated unpaid claims  Increase (decrease) in estimated liability for claims adjustment expense | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
|                                                                                                                          | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| et cash provided (used) by operating activities                                                                          | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| oncash investing, capital, and financing activities:                                                                     | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| orrowing under capital lease                                                                                             |                |                       | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| ontributions of capital assets                                                                                           | 0.00           | 0.00                  | 0.00                  |                |                 | 0.00  | 0.00  | 0.00             |
| urchase of equipment on account                                                                                          | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  |       |                  |
| apital asset trade-ins                                                                                                   | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| et Increase/(Decrease) in the fair value of investment                                                                   | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
| ommodities received through USDA program                                                                                 | 0.00           | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |
|                                                                                                                          | 0.00           | 0.00                  |                       | 0.00           | 0.00            |       |       | 0.00             |
| ne accompanying notes to financial statements are an integral part of this statement                                     |                | 0.00                  | 0.00                  | 0.00           | 0.00            | 0.00  | 0.00  | 0.00             |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS June 30, 2011

| ASSETS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Number       | Self Insurance<br>711 | Self Insurance<br>712 | Self Insurance<br>713 | Self Insurance<br>714 | Self Insurance<br>715 | Consortium Programs<br>731 | Other Internal Service | Total Internal       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|------------------------|----------------------|
| Current Assets:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1 1          | 1                     | 1                     |                       |                       |                       | /31                        | 791                    | Service Funds        |
| Cash and Cash Equivalents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1110         | 0.00                  |                       |                       | 1                     | 1                     |                            |                        |                      |
| Investments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1160         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       |                        |                      |
| Accounts Receivable, Net                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1130         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Interest Receivable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1170         |                       | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Due from Reinsurer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1180         | 0.00                  | 0,00                  | 0.00                  | 0.00                  | 0.00                  | 0,00                       | 0.00                   | 0.0                  |
| Deposits Receivable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1210         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Due from Other Funds-Budgetary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1141         | 0.00                  | 0.00                  | 0.00                  | 0.00                  |                       | 0.00                       | 0.00                   | 0,0                  |
| Due from Other Agencies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Inventory                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1220         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Prepaid Items                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1150         | 0.00                  | 0.00                  | 0.00                  |                       | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Total Current Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1230         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Noncurrent Assets:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   |                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |                       |                       | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Restricted Cash and Cash Equivalents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |              | 0.00                  | 0.00                  |                       |                       | T                     |                            | 0.00                   | 0.0                  |
| Other Post-employment Benefits Obligation (asset)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1410         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   |                      |
| Capital Assets:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              | 0.00                  | 0.00                  | 0,00                  | 0.00                  | 0,00                  | 0.00                       | 0.00                   | 0.0                  |
| Land                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1310         | 0.00                  |                       |                       |                       | -                     | 0.00                       | 0,00                   | 0.0                  |
| Land Improvements - Nondepreciable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1315         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |                            |                        |                      |
| Construction in Progress                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1360         |                       | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0,0                  |
| Improvements Other Than Buildings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1320         | 0.00                  | 0.00                  | 0.00                  | 0.00                  |                       | 0.00                       | 0.00                   | 0.0                  |
| Accumulated Depreciation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1329         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0,0                  |
| Buildings and Fixed Equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Accumulated Depreciation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1330         | 0.00                  | 0.00                  | 0.00                  |                       | 0.00                  | 0.00                       | 0.00                   |                      |
| Furniture Fixtures and Ferriment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1339         | 0.00                  | 0,00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Furniture, Fixtures and Equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1340         | 0.00                  | 0.00                  |                       | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Accumulated Depreciation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1349         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       |                        | 0.0                  |
| Motor Vehicles                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1350         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Accumulated Depreciation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1359         | 0.00                  |                       | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Property Under Capital Leases                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1370         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |                            | 0.00                   | 0.0                  |
| Accumulated Depreciation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1379         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0,00                  | 0.00                       | 0.00                   | 0.0                  |
| Computer Software                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1382         |                       | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Accumulated Amortization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1389         | 0,00                  | 0.00                  | 0.00                  | 0.00                  |                       | 0.00                       | 0.00                   | 0.0                  |
| Total Capital Assets net of Accum. Dep'n                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1309         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Total Noncurrent Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Total Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |              | 0.00                  | 0.00                  | 0.00                  |                       | 0.00                  | 0.00                       | 0.00                   |                      |
| LIABILITIES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |                       | 0,00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Current Liabilities:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |              | 1                     |                       |                       |                       |                       |                            | 0.00                   | 0.0                  |
| Salaries, Benefits and Payroll Taxes Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2110         | 0.00                  | 0.00                  |                       |                       | 1                     | - 1                        | 1                      |                      |
| Payroll Deductions and Withholdings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2170         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       |                        |                      |
| Accounts Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2120         | 0.00                  |                       | 0.00                  | 0.00                  | 0.00                  |                            | 0.00                   | 0.0                  |
| Judgments Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2130         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Sales Tax Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2260         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Accrued Interest Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2210         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0,00                       | 0.00                   | 0.0                  |
| Deposits Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2220         |                       | 0.00                  | 0,00                  | 0.00                  | 0.00                  | 0,00                       | 0.00                   | 0.0                  |
| Due to Other Funds-Budgetary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2161         | 0.00                  | 0.00                  | 0.00                  | 0,00                  |                       | 0.00                       | 0.00                   | 0.0                  |
| Due to Other Agencies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2230         | 0.00                  | 0,00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0,0                  |
| Deferred Revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Estimated Unpaid Claims                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2410         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0,00                  | 0.00                       | 0.00                   | 0.0                  |
| Estimated Liability for Claims Adjustment Expense                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2271         | 0.00                  | 0.00                  | 0.00                  |                       | 0.00                  | 0.00                       | 0.00                   |                      |
| Obligations Under Capital Leases                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2272         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Linkling Con Community Add Add Control of the Contr | 2315         | 0.00                  | 0.00                  |                       | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Liability for Compensated Absences                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2330         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       |                        | 0.0                  |
| Estimated Liability for Long-Term Claims                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2350         | 0.00                  |                       | 0,00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Other Post-employment Benefits Obligation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2360         |                       | 0.00                  | 0.00                  | 0.00                  | 0.00                  |                            | 0.00                   | 0.0                  |
| Total Current Liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | -500         | 0.00                  | 0.00                  | 0.00                  | 0.00                  |                       | 0.00                       | 0.00                   | 0.0                  |
| oncurrent Liabilities:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Liabilities Payable from Restricted Assets:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |              |                       |                       |                       | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| Deposits Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |                       |                       |                       |                       |                       |                            | 5.00                   | 0.0                  |
| Other Noncurrent Liabilities:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2220         | 0.00                  | 0.00                  | 0.00                  |                       |                       |                            | - 1                    |                      |
| Obligations Under Conital I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |              |                       | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       |                        | V                    |
| Obligations Under Capital Leases                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2315         | 0.00                  | 0.00                  |                       |                       |                       | 0.00                       | 0.00                   | 0.0                  |
| Liability for Compensated Absences                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2330         | 0.00                  |                       | 0.00                  | 0.00                  | 0.00                  | 0.00                       |                        |                      |
| Estimated Liability for Long-Term Claims                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2350         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.00                 |
| Other Post-employment Benefits Obligation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2360         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.00                 |
| Total Noncurrent Liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |              | 0.00                  | 0,00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.00                 |
| otal Liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |                       | 0.00                  | 0.00                  | 0.00                  |                       | 0.00                       | 0.00                   | 0.0                  |
| ET ASSETS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2770         |                       |                       |                       | 0.00                  | 0.00                  | 0.00                       | 0.00                   | 0.0                  |
| vested in Capital Assets, Net of Related Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |              | 0.00                  | 0.00                  | 0.00                  |                       |                       |                            | 5.00                   | 0,0                  |
| vested in Capital Assets, Net of Related Debt estricted for                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |              |                       |                       |                       | 0.00                  | 0.00                  | 0.00                       |                        |                      |
| estricted for                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2780         | 0.00                  | 0.00                  | 0.00                  |                       |                       | 0.00 1                     | 0.00                   |                      |
| estricted for mrestricted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2780<br>2790 | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                   |                      |
| vested in Capital Assets, Net of Related Debt estricted for nrestricted otal Net Assets otal Net Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |              |                       | 0.00                  | 0,00                  | 0.00                  |                       | 0.00                       | 0.00                   | 0.0                  |
| estricted for<br>nrestricted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |              | 0.00                  |                       |                       | 0.00                  | 0.00                  |                            |                        | 0.00<br>0.00<br>0.00 |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2011

|                                          | Account<br>Number | Self Insurance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Self Insurance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Self Insurance | Self Insurance | Self Insurance | Consortium Programs |                        |                |
|------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|---------------------|------------------------|----------------|
| OPERATING REVENUES                       |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 712                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 713            | 714            | 715            |                     | Other Internal Service | Total Internal |
| Charges for Services                     | 3481              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |                | 7.13           | 731                 | 791                    | Service Funds  |
| Charges for Sales                        | 3482              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           |                     |                        |                |
| Premium Revenue                          | 3484              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Other Operating Revenues                 | 3489              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Total Operating Revenues                 | 7.02              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| OPERATING EXPENSES                       |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Salaries                                 | 100               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Employee Benefits                        | 200               | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           |                |                     |                        | 0.0            |
| Purchased Services                       | 300               | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Energy Services                          | 400               | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Materials and Supplies                   | 500               | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Capital Outlay                           |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0,00           | 0.00           | 0.00           | 0.00                | 0.00                   |                |
| Other Expenses                           | 600               | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           |                | 0.00           | 0.00                | 0.00                   | 0.0            |
| Depreciation/Amortization                | 700               | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Total Operating Expenses                 | 780               | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                | 0.00           | 0.00           | 0.00                |                        | 0.0            |
| Operating Income (Loss)                  |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
|                                          |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| NONOPERATING REVENUES (EXPENSES)         |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           |                     | 0.00                   | 0.0            |
| Interest Revenue                         | 3430              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |                | 0.00           | 0.00                | 0.00                   | 0.0            |
| Gifts, Grants and Bequests               | 3440              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           |                     |                        |                |
| Miscellaneous Local Sources              | 3495              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Loss Recoveries                          | 3740              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Gain on Disposition of Assets            | 3780              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Interest Expense                         | 720               | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0,00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Miscellaneous Expense                    | 790               | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Loss on Disposition of Assets            | 810               | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Total Nonoperating Revenues (Expenses)   |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Income (Loss) Before Operating Transfers |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| Transfers In                             | 3600              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           |                | 0.00                | 0.00                   | 0.0            |
| Transfers Out                            | 9700              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.0            |
| SPECIAL ITEMS                            | 7700              | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
|                                          |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                | 0.00           | 0.00           | 0.00                | 0.00                   |                |
| EXTRAORDINARY ITEMS                      |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           |                     | 0.00                   | 0.00           |
|                                          |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |                | 3.00           | 0.00                | 0.00                   | 0.00           |
| Change In Net Assets                     |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           |                     |                        | 0.00           |
| Net Assets - July 1, 2010                |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           |                | 0.00                | 0.00                   | 0.00           |
| Adjustments to Net Assets                |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0,00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Net Assets - June 30, 2011               |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
|                                          |                   | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
|                                          |                   | The second secon | The second secon |                |                | 0.00           | 0.00                | 0.00                   | 0.00           |

| ASH FLOWS FROM OPERATING ACTIVITIES                                                     | Self Insurance<br>711 | Self Insurance<br>712 | Self Insurance | Self Insurance | Self Insurance | Consortium Programs | Others Later 15               |                |
|-----------------------------------------------------------------------------------------|-----------------------|-----------------------|----------------|----------------|----------------|---------------------|-------------------------------|----------------|
| eccipts from customers and users                                                        |                       | /12                   | 713            | 714 .          | 715            | 731                 | Other Internal Service<br>791 | Total Internal |
| eccipts from interfund services provided                                                | 0.00                  | 0.00                  | 0.00           |                |                | 731                 | 791                           | Service Funds  |
| syments to suppliers                                                                    | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| ayments to employees                                                                    | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| syments for interfund services used                                                     | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| ther receipts (payments)                                                                | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| et cash provided (used) by operating activities                                         | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| ASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES                                          | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| absidies from operating grants                                                          |                       |                       |                | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| ansfers from other funds                                                                | 0.00                  | 0.00                  | 0.00           | 0.00           |                |                     |                               |                |
| ransfers to other funds                                                                 | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| et cash provided (used) by noncapital financing activities                              | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| ASH FLOWS FROM CAPITAL AND RELATED                                                      | 0.00                  | 0.00                  | 0.00           | 0.00           | 0,00           | 0.00                | 0.00                          |                |
| NANCING ACTIVITIES                                                                      |                       |                       |                | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| occeds from capital debt                                                                |                       |                       |                | 1              |                |                     | 5.00                          |                |
| spital contributions                                                                    | 0.00                  | 0.00                  | 0.00           | 0.00           |                |                     |                               |                |
| occeds from disposition of capital assets                                               | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| quisition and construction of capital assets                                            | 0.00                  | 0.00                  | 0.00           | 0.00           | 0,00           | 0.00                | 0.00                          |                |
| ncipal paid on capital debt                                                             | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| crest paid on capital debt                                                              | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| t cash provided (used) by capital and related financing activities                      | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0,00                | 0.00                          |                |
| ASH FLOWS FROM INVESTING ACTIVITIES                                                     | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| occeds from sales and maturities of investments                                         | 0.00                  |                       |                | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| crest and dividends received                                                            | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           |                     |                               |                |
| rchase of investments                                                                   | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| t cash provided (used) by investing activities                                          | 0.00                  | 0.00                  | 0.00           | 0.00           | 0,00           | 0,00                | 0.00                          |                |
| t increase (decrease) in cash and cash equivalents                                      | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| sh and cash equivalents - July 1, 2010                                                  | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| sh and cash equivalents - June 30, 2011                                                 | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| conciliation of operating income (loss) to net cash provided                            | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| ed) by operating activities:                                                            | 1                     |                       |                |                | 0.00           | 0.00                | 0.00                          |                |
| perating income (loss)                                                                  | 0.00                  |                       | 1              |                |                | 1                   |                               |                |
| justments to reconcile operating income (loss) to net cash                              | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 1                   |                               |                |
| ovided (used) by operating activities:                                                  | - 1                   |                       |                |                | 0.00           | 0.00                | 0.00                          |                |
| Depreciation/Amortization expense                                                       | 0.00                  |                       |                | 1              |                |                     |                               |                |
| Commodities used from USDA program                                                      | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           |                     |                               |                |
| Change in assets and liabilities:                                                       | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| (Increase) decrease in accounts receivable                                              | 0.00                  |                       |                |                | 0.00           | 0.00                | 0.00                          |                |
| (Increase) decrease in interest receivable                                              | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           |                     |                               |                |
| (Increase) decrease in due from reinsurer                                               | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| (Increase) decrease in deposits receivable                                              | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| (Increase) decrease in due from other funds                                             | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| (Increase) decrease in due from other agencies                                          | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| (Increase) decrease in inventory                                                        | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| (Increase) decrease in prepaid items                                                    | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| Increase (decrease) in salaries and benefits payable                                    | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| Increase (decrease) in payroll tax liabilities                                          | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| Increase (decrease) in accounts payable                                                 | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| Increase (decrease) in judgments payable                                                | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| Increase (decrease) in sales tax payable                                                | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| Increase (decrease) in accrued interest payable Increase (decrease) in deposits payable | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| Increase (decrease) in due to other funds                                               | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| Increase (decrease) in due to other agencies                                            | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| Increase (decrease) in deferred revenue                                                 | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| Increase (decrease) in estimated unpaid claims                                          | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| Increase (decrease) in estimated diability for claims adjustment expense                | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| adjustments                                                                             | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| cash provided (used) by operating activities                                            | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| ash investing, capital, and financing activities:                                       | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| owing under capital lease                                                               |                       | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| ributions of capital assets                                                             | 0.00                  | 0.00                  |                |                | 5.00           | 0.00                | 0.00                          |                |
| hase of equipment on account                                                            | 0.00                  |                       | 0.00           | 0.00           | 0.00           |                     |                               |                |
| tal asset trade-ins                                                                     | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| Increase/(Decrease) in the fair value of investments                                    | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
| modities received through USDA program                                                  | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |
|                                                                                         |                       |                       |                |                | 0.00           | 0.00                |                               |                |
| anough OSDA program                                                                     | 0.00                  | 0.00                  | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                          |                |

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF FIDUCIARY NET ASSETS INVESTMENT TRUST FUNDS June 30, 2011

| Threatments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | ASSETS Cash and Cash Equivalents                         | Account<br>Number | Investment Trust<br>Fund Name<br>84X | Investment Trust<br>Fund Name<br>84X | Investment Trust<br>Fund Name<br>84X | Total<br>Investment<br>Trust Funds |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------|--------------------------------------|--------------------------------------|--------------------------------------|------------------------------------|
| Accounts Receivable, Net                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                          | 1110              | 0.00                                 |                                      |                                      |                                    |
| Interest Receivable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                          | 1160              |                                      |                                      | 0.00                                 | 0.0                                |
| Due from Other Funds-Budgetary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                          | 1130              |                                      |                                      | 0.00                                 | 0.0                                |
| Inventory                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                          | 1170              |                                      |                                      | 0.00                                 | 0.00                               |
| Due from Other Agencies   1150   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0. | Inventory                                                | 1141              |                                      |                                      | 0.00                                 | 0.00                               |
| Total Assets   120                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Due from Other A consistence                             | 1150              |                                      | 0.00                                 | 0.00                                 | 0.00                               |
| Clab    | Total Assats                                             | 1220              | 0.00                                 |                                      |                                      |                                    |
| Salaries   Salaries  |                                                          |                   |                                      |                                      | 0.00                                 | 0.0                                |
| Payroll Deductions and Withholdings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Salaries, Benefits and Payroll Taxes Payable             | 2110              |                                      | 0.00                                 | 0.00                                 | 0.00                               |
| Accounts Payable 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Payroll Deductions and Withholdings                      |                   |                                      | 0.00                                 | 0.00                                 |                                    |
| Due to Other Agencies   2230   0.00   0.00   0.00   0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Accounts Payable                                         |                   |                                      | 0.00                                 |                                      | 0.00                               |
| Due to Other Funds-Budgetary   2230   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00 | Due to Other Agencies                                    |                   |                                      | 0.00                                 |                                      | 0.00                               |
| Internal Accounts Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Due to Other Funds-Budgetary                             |                   |                                      |                                      |                                      | 0.00                               |
| Total Liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Internal Accounts Payable                                |                   | 0.00                                 |                                      |                                      | 0.00                               |
| NET ASSETS   0.00   0.00   0.00   0.00   0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Total Liabilities                                        | 2290              | 0.00                                 |                                      |                                      | 0.00                               |
| Assets Held in Trust for Pension Benefits  Assets Held in Trust for Scholarships and Other Purposes  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | NET ASSETS                                               |                   | 0.00                                 |                                      |                                      | 0.00                               |
| Assets Held in Trust for Scholarships and Other Purposes 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Assets Held in Trust for Pension Benefits                |                   |                                      | 0.00                                 | 0.00                                 | 0.00                               |
| 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Assets Held in Trust for Scholarships and Other Purposes |                   | 0.00                                 | 0.00                                 |                                      |                                    |
| 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Total Net Assets                                         |                   | 0.00                                 |                                      |                                      | 0.00                               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                          |                   | 0.00                                 |                                      |                                      | 0.00                               |

### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF CHANGES IN NET ASSETS INVESTMENT TRUST FUNDS For the Fiscal Year Ended June 30, 2011

| ADDITIONS                                                | Account<br>Number | Investment Trust<br>Fund Name<br>84X | Investment Trust<br>Fund Name<br>84X | Investment Trust<br>Fund Name<br>84X | Total Investment Trust Funds |
|----------------------------------------------------------|-------------------|--------------------------------------|--------------------------------------|--------------------------------------|------------------------------|
| Contributions:                                           | 1 1               |                                      |                                      |                                      |                              |
| Employer                                                 | 1 1               | 0.00                                 |                                      | 1                                    |                              |
| Plan Members                                             |                   | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Gifts, Grants and Bequests                               | 3440              |                                      | 0.00                                 | 0.00                                 | 0.0                          |
| Investment Earnings:                                     | 3440              | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Interest on Investments                                  | 3431              |                                      |                                      |                                      |                              |
| Gain on Sale of Investments                              | 3432              | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Net Increase (Decrease) in the Fair Value of Investments | 3433              | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Total Investment Earnings                                | 3433              | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Less Investment Expense                                  | +                 | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Net Investment Earnings                                  |                   | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Total Additions                                          |                   | 0.00                                 | 0.00                                 | 0.00                                 |                              |
| DEDUCTIONS                                               |                   | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Salaries                                                 |                   |                                      |                                      | 0.00                                 | 0.0                          |
| Employee Benefits                                        | 100               | 0.00                                 | 0.00                                 | 0.00                                 |                              |
|                                                          | 200               | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Purchased Services                                       | 300               | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Other Expenses                                           | 700               | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Refunds of Contributions                                 |                   | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Administrative Expenses                                  |                   | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Total Deductions                                         |                   | 0.00                                 |                                      | 0.00                                 | 0.0                          |
| Change In Net Assets                                     |                   | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Net Assets - July 1, 2010                                | 2885              | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
| Net Assets - June 30, 2011                               | 2785              | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |
|                                                          |                   | 0.00                                 | 0.00                                 | 0.00                                 | 0.0                          |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF FIDUCIARY NET ASSETS PRIVATE-PURPOSE TRUST FUNDS June 30, 2011

| ASSETS                                                   | Account<br>Number | Private-Purpose<br>Trust Fund Name<br>85X | Private-Purpose Trust Fund Name 85X | Private-Purpose<br>Trust Fund Name<br>85X | Total Private-Purpose |
|----------------------------------------------------------|-------------------|-------------------------------------------|-------------------------------------|-------------------------------------------|-----------------------|
| Cash and Cash Equivalents                                |                   |                                           |                                     |                                           | Trust Funds           |
| Investments                                              | 1110              | 0.00                                      | 0.00                                | 0.00                                      |                       |
| Accounts Receivable, Net                                 | 1160              | 0.00                                      | 0.00                                | 0.00                                      | 0.00                  |
| Interest Receivable                                      | 1130              | 0.00                                      | 0.00                                |                                           | 0.00                  |
|                                                          | 1170              | 0.00                                      | 0.00                                | 0.00                                      | 0.00                  |
| Due from Other Funds-Budgetary                           | 1141              | 0.00                                      |                                     | 0.00                                      | 0.00                  |
| Inventory                                                | 1150              |                                           | 0.00                                | 0.00                                      | 0.00                  |
| Due from Other Agencies                                  | 1220              |                                           |                                     | <u> </u>                                  |                       |
| Total Assets                                             | 1220              | 0.00                                      | 0.00                                | 0.00                                      | 0.00                  |
| LIABILITIES                                              | _                 | 0.00                                      | 0.00                                | 0.00                                      | 0.00                  |
| Salaries, Benefits and Payroll Taxes Payable             | 2110              | 0.00                                      |                                     |                                           | 0.00                  |
| Payroll Deductions and Withholdings                      | 2170              | 0.00                                      | 0.00                                | 0.00                                      | 0.00                  |
| Accounts Payable                                         | 2120              | 0.00                                      | 0.00                                | 0.00                                      | 0.00                  |
| Due to Other Agencies                                    | 2230              | 0.00                                      | 0.00                                | 0.00                                      | 0.00                  |
| Due to Other Funds-Budgetary                             |                   | 0.00                                      | 0.00                                | 0.00                                      | 0.00                  |
| Internal Accounts Payable                                | 2161              | 0.00                                      | 0.00                                | 0.00                                      | 0.00                  |
| Total Liabilities                                        | 2290              | 0.00                                      | 0.00                                | 0.00                                      | 0.00                  |
| NET ASSETS                                               |                   | 0.00                                      | 0.00                                | 0.00                                      | 0.00                  |
| Assets Held in Trust for Pension Benefits                |                   |                                           |                                     | 0.00                                      | 0.00                  |
| Assets Held in Trust for Scholarships and Other Purposes | _                 | 0.00                                      | 0.00                                | 0.00                                      | 0.00                  |
| Total Net Assets                                         |                   | 0.00                                      | 0.00                                | 0.00                                      | 0.00                  |
|                                                          |                   | 0.00                                      | 0.00                                | 0.00                                      | 0.00                  |

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### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF CHANGES IN NET ASSETS PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2011

| ADDITIONS                                                | Account<br>Number | Private-Purpose<br>Trust Fund Name<br>85X | Private-Purpose<br>Trust Fund Name<br>85X | Private-Purpose<br>Trust Fund Name<br>85X | Total Private-Purpose Trust Funds |
|----------------------------------------------------------|-------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|-----------------------------------|
| Contributions:                                           | 1 1               | 1                                         |                                           |                                           |                                   |
| Employer                                                 | 1 1               |                                           | 1                                         | 1                                         |                                   |
| Plan Members                                             |                   | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Gifts, Grants and Bequests                               | 3440              | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| nvestment Earnings:                                      | 3440              | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Interest on Investments                                  | 3431              |                                           |                                           |                                           | 0.0                               |
| Gain on Sale of Investments                              | 3432              | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Net Increase (Decrease) in the Fair Value of Investments | 3433              | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Total Investment Earnings                                | 3433              | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Less Investment Expense                                  |                   | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Net Investment Earnings                                  | +                 | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Total Additions                                          |                   | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| DEDUCTIONS                                               |                   | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Salaries                                                 |                   |                                           |                                           |                                           | 0.0                               |
| Employee Benefits                                        | 100               | 0.00                                      | 0.00                                      | 0.00                                      |                                   |
| Purchased Services                                       | 200               | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Other Expenses                                           | 300               | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Refunds of Contributions                                 | 700               | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Administrative Expenses                                  |                   | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Total Deductions                                         |                   | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Change In Net Assets                                     | _                 | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Net Assets - July 1, 2010                                |                   | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| Net Assets - June 30, 2011                               | 2885              | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |
| 7 mile 30, 2011                                          | 2785              | 0.00                                      | 0.00                                      | 0.00                                      | 0.0                               |

### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF FIDUCIARY NET ASSETS OTHER EMPLOYEE BENEFIT TRUST FUNDS June 30, 2011

| ASSETS                                                      | Account<br>Number | Other Employee Trust Fund |
|-------------------------------------------------------------|-------------------|---------------------------|
| Cash and Cash Equivalents Total Assets                      | 1110              | 25,152.05                 |
| LIABILITIES                                                 |                   | 25,152.05                 |
| Oue to Other Funds-Budgetary  Total Liabilities             | 2161              | 10,000.00                 |
| NET ASSETS                                                  |                   | 10,000.00                 |
| Assets Held in Trust for Pension Benefits  Total Net Assets |                   | 15,152.05                 |
|                                                             |                   | 15,152.05                 |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF CHANGES IN NET ASSETS OTHER EMPLOYEE BENEFIT TRUST FUNDS For the Fiscal Year Ended June 30, 2011

| ADDITIONS                  | Account<br>Number | Other Employee Trust Fund |
|----------------------------|-------------------|---------------------------|
| Contributions:             |                   |                           |
| Plan Members               |                   |                           |
| Total Additions            |                   | 58,674.14                 |
| DEDUCTIONS                 |                   | 58,674.14                 |
| Employee Benefits          | 200               |                           |
| Total Deductions           | 200               | 43,522.09                 |
| Change In Net Assets       |                   | 43,522.09                 |
|                            |                   | 15,152.05                 |
| Net Assets - July 1, 2010  | 2885              | 0.00                      |
| Net Assets - June 30, 2011 | 2785              | 15,152.05                 |

12.00 18

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS June 30, 2011

| ASSÈTS                                                             | Account<br>Number | School Internal<br>Funds<br>891 |  |
|--------------------------------------------------------------------|-------------------|---------------------------------|--|
| Cash and Cash Equivalents  Total Assets                            | 1110              | 268,669.15<br>268,669.15        |  |
| LIABILITIES Due to Other Funds-Budgetary Internal Accounts Payable | 2161              | 37,826.58                       |  |
| Total Liabilities                                                  | 2290              | 230,842.57<br>268,669.15        |  |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS 891 June 30, 2011

|                                             | Account<br>Number | Balance      |            |            | Balance       |
|---------------------------------------------|-------------------|--------------|------------|------------|---------------|
| ASSETS                                      | Number            | July 1, 2010 | Additions  | Deductions | June 30, 2011 |
| Cash and Cash Equivalents                   | 1,110             |              |            |            | June 30, 2011 |
| nvestments                                  | 1110              | 340,027.12   | 268,669.15 | 340,027.12 | 200 000 0     |
| Accounts Receivable, Net                    | 1160              | 0.00         | 0.00       | 0.00       | 268,669.15    |
| nterest Receivable                          | 1130              | 0.00         | 0.00       | 0.00       | 0.00          |
| Due From Other Funds:                       | 1170              | 0.00         | 0.00       |            | 0.00          |
| Budgetary Funds                             |                   |              | 0.00       | 0.00       | 0.00          |
| nventory                                    | 1141              | 0.00         | 0.00       |            |               |
| Oue from Other Agencies                     | 1150              | 0.00         |            | 0.00       | 0.00          |
| Total Assets                                | 1220              | 0.00         | 0.00       | 0.00       | 0.00          |
|                                             |                   | 340,027.12   | 0.00       | 0.00       | 0.00          |
| LIABILITIES                                 |                   | 340,027.12   | 268,669.15 | 340,027.12 | 268,669.15    |
| alaries, Benefits and Payroll Taxes Payable | 2110              |              |            |            | 200,007.13    |
| Payroll Deductions and Withholdings         |                   | 0.00         | 0.00       | 0.00       |               |
| Accounts Payable                            | 2170              | 0.00         | 0.00       |            | 0.00          |
| Due to Other Funds Budgetary                | 2120              | 0.00         | 0.00       | 0.00       | 0.00          |
| nternal Accounts Payable                    | 2161              | 55,527.72    | 37,826.58  | 0.00       | 0.00          |
| otal Liabilities                            | 2290              | 284,499.40   |            | 55,527.72  | 37,826.58     |
|                                             |                   | 340,027.12   | 230,842.57 | 284,499.40 | 230,842.57    |
| D                                           |                   |              | 268,669.15 | 340,027.12 | 268 669 15    |

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Flexible Spending Account June 30, 2011

| ASSETS                                       | Account<br>Number | Balance<br>July 1, 2010 | Additions | Deductions | Balance<br>June 30, 2011 |
|----------------------------------------------|-------------------|-------------------------|-----------|------------|--------------------------|
| Cash and Cash Equivalents                    |                   |                         |           |            | June 30, 2011            |
| Investments                                  | 1110              | 0.00                    | 0.00      | 0.00       | 0.4                      |
| Accounts Receivable, Net                     | 1160              | 0.00                    | 0.00      | 0.00       | 0.0                      |
| Interest Receivable                          | 1130              | 0.00                    | 0.00      | 0.00       | 0.0                      |
| Due From Other Funds:                        | 1170              | 0.00                    | 0.00      |            | 0.0                      |
|                                              | 1.                |                         | 0.00      | 0.00       | 0.0                      |
| Budgetary Funds                              | 1141              | 0.00                    | 0.00      |            |                          |
| nventory                                     | 1150              | 0.00                    | 0.00      | 0.00       | 0.0                      |
| Oue from Other Agencies                      | 1220              | 0.00                    | 0.00      | 0.00       | 0.0                      |
| Total Assets                                 | 1220              |                         | 0.00      | 0.00       | 0.0                      |
| LIABILITIES                                  |                   | 0.00                    | 0.00      | 0.00       | 0.0                      |
| Salaries, Benefits and Payroll Taxes Payable |                   |                         |           |            |                          |
| Payroll Deductions and Withholdings          | 2110              | 0.00                    | 0.00      | 0.00       |                          |
| Accounts Payable                             | 2170              | 0.00                    | 0.00      | 0.00       | 0.0                      |
| Due to Other Funds Budgetary                 | 2120              | 0.00                    | 0.00      | 0.00       | 0.0                      |
| nternal Accounts Payable                     | 2161              | 0.00                    | 0.00      |            | 0.0                      |
| Total Liabilities                            | 2290              | 0.00                    | 0.00      | 0.00       | 0.0                      |
| total Liabilities                            |                   | 0.00                    | 0.00      | 0.00       | 0.0                      |
| Pl                                           |                   |                         | 0.00      | 0.00       | 0.0                      |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
Agency Fund Name
June 30, 2011

|                                              | Account | Balance      |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Balance       |
|----------------------------------------------|---------|--------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| ASSETS                                       | Number  | July 1, 2010 | Additions | Deductions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | June 30, 2011 |
| Cash and Cash Equivalents                    | 1110    |              |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |               |
| Investments                                  | 1160    | 0.00         | 0.00      | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00          |
| Accounts Receivable, Net                     |         | 0.00         | 0.00      | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00          |
| Interest Receivable                          | 1130    | 0.00         | 0.00      | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00          |
| Due From Other Funds:                        | 1170    | 0.00         | 0.00      | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00          |
| Budgetary Funds                              |         |              |           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00          |
| nventory                                     | 1141    | 0.00         | 0.00      | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00          |
| Due from Other Agencies                      | 1150    | 0.00         | 0.00      | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00          |
| Total Assets                                 | 1220    | 0.00         | 0.00      | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |               |
| LIABILITIES                                  |         | 0.00         | 0.00      | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00          |
| Salaries, Benefits and Payroll Taxes Payable |         |              |           | the self-annual to the self-annu | 0.00          |
| Payroll Deductions and Withholdings          | 2110    | 0.00         | 0.00      | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.04          |
| Accounts Payable                             | 2170    | 0.00         | 0.00      | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00          |
| Due to Other Funds Budgetary                 | 2120    | 0.00         | 0.00      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 0.00          |
|                                              | 2161    | 0.00         | 0.00      | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00          |
| nternal Accounts Payable                     | 2290    | 0.00         |           | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00          |
| Total Liabilities                            |         | 0.00         | 0.00      | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00          |
|                                              |         | 0.00         | 0.00      | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00          |

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) TOTAL AGENCY FUNDS June 30, 2011

| ASSETS                                       | Account<br>Number | Total Agency Fund<br>Balances<br>July 1, 2010 | Total Agency Fund Additions | Total Agency Fund Deductions | Total Agency Fund<br>Balances<br>June 30, 2011 |
|----------------------------------------------|-------------------|-----------------------------------------------|-----------------------------|------------------------------|------------------------------------------------|
| Cash and Cash Equivalents                    | 1110              | 340,027.12                                    | 242 442 4                   |                              |                                                |
| Investments                                  | 1160              | 0.00                                          | 268,669.15                  | 340,027.12                   | 268,669.15                                     |
| Accounts Receivable, Net                     | 1130              | 0.00                                          | 0.00                        | 0.00                         | 0.00                                           |
| Interest Receivable                          | 1170              |                                               | 0.00                        | 0.00                         | 0.00                                           |
| Due From Other Funds:                        | 1170              | 0.00                                          | 0.00                        | 0.00                         | 0.00                                           |
| Budgetary Funds                              | 1141              | 0.00                                          | 0.00                        | 0.00                         |                                                |
| Inventory                                    | 1150              | 0.00                                          | 0.00                        | 0.00                         | 0.00                                           |
| Due from Other Agencies                      | 1220              | 0.00                                          |                             | 0.00                         | 0.00                                           |
| Total Assets                                 | 1.20              | 340,027.12                                    | 0.00                        | 0.00                         | 0.00                                           |
| LIABILITIES                                  |                   | 340,027.12                                    | 268,669.15                  | 340,027.12                   | 268,669.15                                     |
| Salaries, Benefits and Payroll Taxes Payable | 2110              | 0.00                                          | 0.00                        |                              |                                                |
| Payroll Deductions and Withholdings          | 2170              | 0.00                                          |                             | 0.00                         | 0.00                                           |
| Accounts Payable                             | 2120              | 0.00                                          | 0.00                        | 0.00                         | 0.00                                           |
| Due to Other Funds Budgetary                 | 2161              |                                               | 0.00                        | 0.00                         | 0.00                                           |
| Internal Accounts Payable                    | 2290              | 55,527.72                                     | 37,826.58                   | 55,527.72                    | 37,826.58                                      |
| Total Liabilities                            | 2290              | 284,499.40                                    | 230,842.57                  | 284,499.40                   | 230,842.57                                     |
|                                              |                   | 340,027.12                                    | 268,669.15                  | 340,027.12                   | 268,669.15                                     |

|                                                                                                                                                                                              | Account<br>Number                    | Nonmajor<br>Component Unit<br>Name | Nonmajor<br>Component Unit<br>Name | Nonmajor<br>Component Unit<br>Name | Total Nonmajor<br>Component<br>Units |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|
| ASSETS Cash and Cash Equivalents                                                                                                                                                             |                                      |                                    |                                    |                                    |                                      |
| Livestments                                                                                                                                                                                  | 1110                                 | 0.00                               | 0.00                               | 0.00                               |                                      |
| Taxes Receivable, net                                                                                                                                                                        | 1120                                 | 0.00                               | 0.00                               | 0.00                               |                                      |
| Accounts Receivable, net                                                                                                                                                                     | 1130                                 | 0.00                               | 0.00                               | 0.00                               |                                      |
| Interest Receivable                                                                                                                                                                          | 1170                                 | 0,00                               | 0.00                               | 0.00                               | -                                    |
| Due from Reinsurer                                                                                                                                                                           | 1180                                 | 0.00                               | 0.00                               | 0.00                               | 0                                    |
| Deposits Receivable                                                                                                                                                                          | 1210                                 | 0.00                               | 0.00                               | 0.00                               | 0                                    |
| Due from Other Agencies                                                                                                                                                                      | 1220                                 | 0.00                               | 0.00                               | 0.00                               | 0                                    |
| Internal Balances                                                                                                                                                                            | 1150                                 | 0.00                               | 0.00                               | 0.00                               | 0                                    |
| Prepaid Items                                                                                                                                                                                | 1150                                 | 0.00                               | 0.00                               | 0.00                               | 0                                    |
| Restricted Assets:                                                                                                                                                                           | 1230                                 | 0.00                               | 0.00                               | 0.00                               | 0                                    |
| Cash with Fiscal Agent                                                                                                                                                                       | 1114                                 | 0.00                               | 0.00                               | 0.00                               |                                      |
| Deferred Charges:                                                                                                                                                                            | 1                                    |                                    | 0.00                               | 0.00                               | 0                                    |
| Issuance Costs                                                                                                                                                                               |                                      | 0.00                               | 0.00                               | 0.00                               | 0.                                   |
| Other Bost and American Bosefus Obligation (count)                                                                                                                                           | 1410                                 | 0.00                               |                                    |                                    |                                      |
| Other Post-employment Benefits Obligation (asset)  Capital Assets:                                                                                                                           | 1410                                 | 0.00                               | 0.00                               | 0.00                               | 0.                                   |
| Land                                                                                                                                                                                         | 1310                                 | 0.00                               | 0.00                               | 0.00                               | 0.                                   |
| Land Improvements - Nondepreciable                                                                                                                                                           | 1315                                 | 0.00                               | 0.00                               | 0.00                               | 0.                                   |
| Construction in Progress                                                                                                                                                                     | 1360                                 | 0.00                               | 0.00                               | 0.00                               | 0.                                   |
| Improvements Other Than Buildings                                                                                                                                                            | 1320                                 | 0.00                               | 0.00                               | 0.00                               | 0.                                   |
| Less Accumulated Depreciation                                                                                                                                                                | 1329                                 | 0.00                               | 0.00                               | 0.00                               | 0.                                   |
| Buildings and Fixed Equipment                                                                                                                                                                | 1330                                 | 0.00                               | 0.00                               | 0.00                               | 0.                                   |
| Less Accumulated Depreciation Furniture, Fixtures and Equipment                                                                                                                              | 1339                                 | 0.00                               | 0.00                               | 0.00                               | 0.                                   |
| Less Accumulated Depreciation                                                                                                                                                                | 1349                                 | 0.00                               | 0.00                               | 0.00                               | 0.                                   |
| Motor Vehicles                                                                                                                                                                               | 1350                                 | 0.00                               | 0.00                               | 0.00                               | 0.                                   |
| Less Accumulated Depreciation                                                                                                                                                                | 1359                                 | 0.00                               | 0.00                               | 0.00                               | 0.                                   |
| Property Under Capital Leases                                                                                                                                                                | 1370                                 | 0.00                               | 0.00                               | 0.00                               | 0.0                                  |
| Less Accumulated Depreciation                                                                                                                                                                | 1379                                 | 0.00                               | 0.00                               | 0.00                               | 0.0                                  |
| Audio Visual Materials                                                                                                                                                                       | 1381                                 | 0.00                               | 0.00                               | 0.00                               | 0.0                                  |
| Less Accumulated Depreciation Computer Software                                                                                                                                              | 1388                                 | 0.00                               | 0.00                               | 0.00                               | 0.0                                  |
| Less Accumulated Amortization                                                                                                                                                                | 1382                                 | 0.00                               | 0.00                               | 0.00                               | 0.0                                  |
| Total Capital Assets net of Accum. Dep'n                                                                                                                                                     | 1307                                 | 0.00                               | 0.00                               | 0.00                               | 0.0                                  |
| otal Assets                                                                                                                                                                                  |                                      | 0.00                               | 0.00                               | 0.00                               | 0.0                                  |
| ABILITIES AND NET ASSETS ABILITIES                                                                                                                                                           |                                      |                                    |                                    |                                    |                                      |
| laries and Wages Payable                                                                                                                                                                     | 2110                                 | 0.00                               | 0.00                               | 0.00                               | 0.0                                  |
| yroll Deductions and Withholdings                                                                                                                                                            | 2170                                 | 0.00                               | 0.00                               | 0.00                               | 0.0                                  |
| counts Payable                                                                                                                                                                               | 2120                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| nstruction Contracts Payable                                                                                                                                                                 | 2140                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| nstruction Contracts Retainage Payable                                                                                                                                                       | 2150                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| e to Fiscal Agent                                                                                                                                                                            | 2240                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| crued Interest Payable                                                                                                                                                                       | 2210                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| posits Payable                                                                                                                                                                               | 2220                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| e to Other Agencies                                                                                                                                                                          | 2230                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| es Tax Payable                                                                                                                                                                               | 2260                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| ferred Revenue<br>imated Unpaid Claims                                                                                                                                                       | 2410                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| mated Unpaid Claims imated Liability for Claims Adjustment                                                                                                                                   | 2271                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| imated Liability for Arbitrage Rebate                                                                                                                                                        | 2280                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| scurrent Liabilities:                                                                                                                                                                        | 12200                                | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Portion Due Within One Year:                                                                                                                                                                 |                                      |                                    |                                    | 1                                  |                                      |
| Section 1011.13 Notes Payable                                                                                                                                                                | 2250                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Notes Payable Obligations Under Capital Lances                                                                                                                                               | 2310                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Obligations Under Capital Leases  Bonds Payable                                                                                                                                              | 2315                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Liability for Compensated Absences                                                                                                                                                           | 2320                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Certificates of Participation Payable                                                                                                                                                        | 2340                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Estimated Liability for Long-Term Claims                                                                                                                                                     | 2350                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Other Post-employment Benefits Obligation                                                                                                                                                    | 2360                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Estimated PECO Advance Payable                                                                                                                                                               | 2370                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Estimated Liability for Arbitrage Rebate                                                                                                                                                     | 2280                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Portion Due After One Year:                                                                                                                                                                  |                                      | Lange Control                      |                                    |                                    |                                      |
| Notes Payable                                                                                                                                                                                | 2310                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Obligations Under Capital Leases Bonds Payable                                                                                                                                               | 2315                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Liability for Compensated Absences                                                                                                                                                           | 2330                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Certificates of Participation Payable                                                                                                                                                        | 2340                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Estimated Liability for Long-Term Claims                                                                                                                                                     | 2350                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Other Post-employment Benefits Obligation                                                                                                                                                    | 2360                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Estimated PECO Advance Payable                                                                                                                                                               | 2370                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
|                                                                                                                                                                                              | 2280                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Estimated Liability for Arbitrage Rebate                                                                                                                                                     |                                      | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Estimated Liability for Arbitrage Rebate Liabilities                                                                                                                                         |                                      |                                    |                                    |                                    |                                      |
| Estimated Liability for Arbitrage Rebate Liabilities ASSETS                                                                                                                                  | -                                    |                                    |                                    |                                    |                                      |
| Estimated Liability for Arbitrage Rebate Liabilities ASSETS ted in Capital Assets, Net of Related Debt                                                                                       | 2770                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Estimated Liability for Arbitrage Rebate Liabilities ASSETS ted in Capital Assets, Net of Related Debt icited For:                                                                           |                                      |                                    |                                    |                                    |                                      |
| Estimated Liability for Arbitrage Rebate   Liabilities   ASSETS   Georgia   Assets, Net of Related Debt   Colored For: Stegorical Carryover Programs                                         | 2780                                 | 0.00                               | 0.00                               | 0.00                               | 0.00                                 |
| Estimated Liability for Arbitrage Rebate   Liabilities   ASSETS   ted in Capital Assets, Net of Related Debt   icited For: ategorical Carryover Programs   ood Service                       | 2780<br>2780                         | 0.00                               | 0.00<br>0.00                       | 0.00                               | 0.00                                 |
| Estimated Liability for Arbitrage Rebate Liabilities ASSETS ted in Capital Assets, Net of Related Debt icited For: ategorical Carryover Programs ood Service ebt Service                     | 2780<br>2780<br>2780                 | 0.00<br>0.00<br>0.00               | 0.00<br>0.00<br>0.00               | 0.00<br>0.00<br>0.00               | 0.00<br>0.00<br>0.00                 |
| Estimated Liability for Arbitrage Rebate   Liabilities   ASSETS   ted in Capital Assets, Net of Related Debt   icited For: ategorical Carryover Programs   ood Service                       | 2780<br>2780                         | 0.00                               | 0.00<br>0.00<br>0.00<br>0.00       | 0.00<br>0.00<br>0.00<br>0.00       | 0.00<br>0.00<br>0.00<br>0.00         |
| Estimated Liability for Arbitrage Rebate  Liabilities  ASSETS  ted in Capital Assets, Net of Related Debt icited For: ategorical Carryover Programs ood Service abit Service apital Projects | 2780<br>2780<br>2780<br>2780<br>2780 | 0.00<br>0.00<br>0.00<br>0.00       | 0.00<br>0.00<br>0.00               | 0.00<br>0.00<br>0.00               | 0.00<br>0.00<br>0.00                 |

Net (Expense)

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS

Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2011

|                                                 | -                 |      |                         | Program Revenues                   |                                        | Revenue and Changes<br>in Net Assets |
|-------------------------------------------------|-------------------|------|-------------------------|------------------------------------|----------------------------------------|--------------------------------------|
| runctions                                       | Account<br>Number |      | Charges for<br>Services | Operating Grants and Contributions | Capital<br>Grants and<br>Contributions | Component Unit                       |
| Component Unit Activities:                      |                   |      |                         |                                    | Contributions                          | Activities                           |
| Instruction                                     | 5000              | 0.00 | 0.00                    | 0.00                               | 0.00                                   |                                      |
| Pupil Personnel Services                        | 6100              | 0.00 | 0.00                    | 0.00                               |                                        | 0.0                                  |
| Instructional Media Services                    | 6200              | 0.00 | 0.00                    |                                    | 0.00                                   | 0.0                                  |
| Instruction and Curriculum Development Services | 6300              | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| Instructional Staff Training Services           | 6400              | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| Instruction Related Technology                  | 6500              | 0.00 |                         | 0.00                               | 0.00                                   | 0.0                                  |
| School Board                                    | 7100              | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| General Administration                          | 7200              | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| School Administration                           | 7300              |      | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| Facilities Acquisition and Construction         | 7400              | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| Fiscal Services                                 | 7500              | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| Food Services                                   | 7600              | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| Central Services                                | 7700              | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| Pupil Transportation Services                   | 7800              | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| Operation of Plant                              | 7900              | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| Maintenance of Plant                            | 8100              | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| Administrative Technology Services              |                   | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| Community Services                              | 8200              | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| Interest on Long-term Debt                      | 9100              | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| Unallocated Depreciation/Amortization Expense*  | 9200              | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |
| otal Component Unit Activities                  |                   | 0.00 |                         |                                    |                                        | 0.0                                  |
| otal Component Onit Activities                  |                   | 0.00 | 0.00                    | 0.00                               | 0.00                                   | 0.0                                  |

### **General Revenues:**

Taxes:

| 0.00     |
|----------|
| <br>0.00 |
| <br>0.00 |
| 0.00     |
| 0.00     |
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| 0.00     |
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| 0.00     |
| 0.00     |
| 0.00     |
| 0.00     |
|          |

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

Net (Expense)

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2011

| To the Fiscal Teal Ended June 30, 2011          |                   |          |                         | Program Revenues                   |                       | Revenue and Changes           |
|-------------------------------------------------|-------------------|----------|-------------------------|------------------------------------|-----------------------|-------------------------------|
| FUNCTIONS                                       | Account<br>Number | Expenses | Charges for<br>Services | Operating Grants and Contributions | Capital<br>Grants and | in Net Assets  Component Unit |
| Component Unit Activities:                      |                   |          |                         | Contributions                      | Contributions         | Activities                    |
| Instruction                                     | 5000              | 0.00     | 0.00                    | 0.00                               |                       |                               |
| Pupil Personnel Services                        | 6100              | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| Instructional Media Services                    | 6200              | 0.00     |                         | 0.00                               | 0.00                  | 0.0                           |
| Instruction and Curriculum Development Services | 6300              | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| Instructional Staff Training Services           | 6400              | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| Instruction Related Technology                  | 6500              |          | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| School Board                                    | 7100              | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| General Administration                          | 7200              | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| School Administration                           | 7300              | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| Facilities Acquisition and Construction         | 7400              | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| Fiscal Services                                 |                   | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| Food Services                                   | 7500              | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| Central Services                                | 7600              | 0.00     | 0.00                    | 0.00                               | 0.00                  |                               |
| Pupil Transportation Services                   | 7700              | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| Operation of Plant                              | 7800              | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| Maintenance of Plant                            | 7900              | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| Administrative Technology Services              | 8100              | 0.00     | 0.00                    | 0.00                               | 0.00                  |                               |
| Community Services                              | 8200              | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| Interest on Long-term Debt                      | 9100              | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| Unallocated Depreciation/Amortization Expense*  | 9200              | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |
| Total Component Unit Activities                 |                   | 0.00     |                         |                                    |                       | 0.0                           |
| Component Onit Activities                       |                   | 0.00     | 0.00                    | 0.00                               | 0.00                  | 0.0                           |

### General Revenues:

Taxes:

| 0.00     |
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| 0.00     |
| 0.00     |

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

Net (Expense)

### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2011

|                                                 |                   |          |                         | Program Revenues                   |                    | Revenue and Changes           |
|-------------------------------------------------|-------------------|----------|-------------------------|------------------------------------|--------------------|-------------------------------|
| FUNCTIONS                                       | Account<br>Number | Expenses | Charges for<br>Services | Operating Grants and Contributions | Capital Grants and | in Net Assets  Component Unit |
| Component Unit Activities:                      |                   |          |                         | Contributions                      | Contributions      | Activities                    |
| Instruction                                     | 5000              | 0.00     | 0.00                    | 0.00                               |                    |                               |
| Pupil Personnel Services                        | 6100              | 0.00     | 0.00                    |                                    | 0.00               | 0.0                           |
| Instructional Media Services                    | 6200              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                           |
| Instruction and Curriculum Development Services | 6300              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                           |
| Instructional Staff Training Services           | 6400              | 0.00     |                         | 0.00                               | 0.00               | 0.0                           |
| Instruction Related Technology                  | 6500              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |
| School Board                                    | 7100              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |
| General Administration                          | 7200              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |
| School Administration                           | 7300              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |
| Facilities Acquisition and Construction         | 7400              |          | 0.00                    | 0.00                               | 0.00               | 0.                            |
| Fiscal Services                                 | 7500              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |
| Food Services                                   | 7600              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |
| Central Services                                | 7700              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |
| Pupil Transportation Services                   | 7800              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |
| Operation of Plant                              | 7900              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |
| Maintenance of Plant                            | 8100              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |
| Administrative Technology Services              | 8200              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |
| Community Services                              | 9100              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |
| Interest on Long-term Debt                      | 9200              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |
| Unallocated Depreciation/Amortization Expense*  | 9200              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |
| otal Component Unit Activities                  |                   | 0.00     |                         |                                    |                    | 0.                            |
| · · · · · · · · · · · · · · · · · · ·           |                   | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.                            |

### General Revenues:

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| 0.00 |
| 0.00 |
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<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

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Net (Expense)

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2011

|                                                 |                   |          |                         | Program Revenues                   |                    | Revenue and Changes<br>in Net Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------------------|-------------------|----------|-------------------------|------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FUNCTIONS                                       | Account<br>Number | Expenses | Charges for<br>Services | Operating Grants and Contributions | Capital Grants and | Total<br>Component Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Component Unit Activities:                      |                   |          | Services                | Contributions                      | Contributions      | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Instruction                                     | 5000              | 0.00     | 0.00                    | 0.00                               | 0.00               | Access to the second se |
| Pupil Personnel Services                        | 6100              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Instructional Media Services                    | 6200              | 0.00     | 0.00                    |                                    | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Instruction and Curriculum Development Services | 6300              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Instructional Staff Training Services           | 6400              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Instruction Related Technology                  | 6500              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| School Board                                    | 7100              | 0.00     |                         | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| General Administration                          | 7200              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| School Administration                           | 7300              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Facilities Acquisition and Construction         | 7400              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Fiscal Services                                 | 7500              |          | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Food Services                                   | 7600              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Central Services                                | 7700              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Pupil Transportation Services                   | 7800              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Operation of Plant                              | 7900              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Maintenance of Plant                            | 8100              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Administrative Technology Services              | 8200              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Community Services                              | 9100              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Interest on Long-term Debt                      | 9200              | 0.00     | 0.00                    | 0.00                               | . 0.00             | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Unallocated Depreciation/Amortization Expense*  | 9200              | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Total Component Unit Activities                 |                   | 0.00     |                         |                                    |                    | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| component contract                              |                   | 0.00     | 0.00                    | 0.00                               | 0.00               | 0.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

### General Revenues:

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

Please return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Room 824 Tallahassee, Florida 32399-0400

### FLORIDA DEPARTMENT OF EDUCATION OFFICE OF FUNDING AND FINANCIAL REPORTING FORM ESE 374 SCHEDULE OF MATURITIES OF INDEBTEDNESS

(Instructions Enclosed)

| DISTRICT: | GADSDEN  |  |
|-----------|----------|--|
| DATE:     | 9/6/2011 |  |

| 1.   |         | IERAL INFORMATION: ORIGINAL ISSUE: ORIGINAL ISSUE DATE: PAR AMOUNT: ISSUANCE COSTS: PREMIUM (DISCOUNT): | NOT APPLICABLE               |                            | (D) PRINCIPAL: DATE OF ANNUAL PAYMENT: ARE BONDS CALLABLE? CALLABLE FEATURE EFFECTIVE DATE:  (E) INTEREST: |
|------|---------|---------------------------------------------------------------------------------------------------------|------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------|
|      |         | NET PROCEEDS OF BOND S ACCRUED INTEREST:                                                                |                              |                            | SEMIANNUAL PAYMENTS DUE AND PRESENT RATE: RATE OF % BEGINS                                                 |
|      | (B)     | REFUNDING:<br>REFUNDING DATE:<br>PAR AMOUNT:                                                            |                              |                            | RATE OF% BEGINS RATE OF% BEGINS AVERAGE RATE:                                                              |
|      |         | ISSUANCE COSTS: PREMIUM (DISCOUNT): PMTS TO BOND ESCROW AG                                              | GENT:                        |                            | TUND A) SBE/COBI:                                                                                          |
|      |         | CASH RECEIVED (PAID):<br>ACCRUED INTEREST:<br>ISSUE(S) REFUNDED:                                        |                              | (E                         | B) SPECIAL ACT:  C) DISTRICT BOND:                                                                         |
|      |         | AMOUNT REFUNDED: GAIN/(LOSS) ON REFUNDING                                                               | G:                           | (E                         | D) MOTOR VEHICLE: E) COPS: F) ARRA:                                                                        |
|      |         | PAR VALUE OF BONDS:<br>(Check "X" Appropriate Box)<br>Specify Other Amount                              | \$ 1,00                      | 0 4. DI                    | AYING AGENT: EFAULTS: IF THERE IS ANY DEFAULT IN PRINCIPAL OR INTEREST, XPLAIN:                            |
| 5.   | SCHEI   | DULE OF MATURITIES:                                                                                     | FUND:                        |                            |                                                                                                            |
|      | YEAR    | BOND NUMBER                                                                                             | PRINCIPAL<br>ANNUAL PAYMENTS | NOT YET DUE OUTSTANDING JU | INTEREST PAYABLE IN FUTURE YEARS UNE 30 ANNUAL PAYMENTS OUTSTANDING JUNE 30                                |
| _    |         |                                                                                                         |                              |                            |                                                                                                            |
| _    | _       |                                                                                                         | ,                            |                            |                                                                                                            |
|      |         |                                                                                                         |                              |                            |                                                                                                            |
| _    |         |                                                                                                         |                              |                            |                                                                                                            |
| _    |         |                                                                                                         |                              |                            |                                                                                                            |
| _    |         |                                                                                                         |                              |                            |                                                                                                            |
| _    | _       |                                                                                                         |                              |                            |                                                                                                            |
|      |         | -                                                                                                       |                              | -                          |                                                                                                            |
| Т    | OTAL    |                                                                                                         |                              |                            |                                                                                                            |
| ERTI | FIED TI | RUE AND CORRECT:                                                                                        | Signature of Dist            | ict Superintenden          | Date of Signature                                                                                          |

**ESE 374** Exp. 06/30/12 Please return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Room 824 Tallahassee, Florida 32399-0400

# FLORIDA DEPARTMENT OF EDUCATION OFFICE OF FUNDING AND FINANCIAL REPORTING FORM ESE 523 INFORMATION CONCERNING AUTHORIZED OBLIGATIONS UNDER SECTIONS 1011.14 & 1011.15, FLORIDA STATUTES

INSTRUCTIONS: Please complete and return this form to the address above.

|           | County of                | Gadsden        |                |       |
|-----------|--------------------------|----------------|----------------|-------|
|           | Amount of Loan Approved  | \$             | NOT APPLICABLE |       |
|           | Date Approved            |                |                |       |
|           | Purpose of Loan          |                |                |       |
|           | Lending Agency           |                |                |       |
|           | Amount Actually Borrowed | \$             |                |       |
|           | Rate of Interest         | Fixed:         | Variable:      |       |
|           | Date Loan was Made       | -              | ·              |       |
|           |                          |                |                |       |
|           |                          | 0.01755111 = 0 |                |       |
|           |                          | SCHEDULE (     | OF PAYMENTS    |       |
|           | YEAR                     | PRINCIPAL      | INTEREST       | TOTAL |
| 20        |                          | \$             | \$             | \$    |
| 20        |                          | \$             | \$             | \$    |
| 20        |                          | \$             | \$             | \$    |
| 20        |                          | \$             | . \$           | \$    |
| 20        | -                        | \$             | \$             | \$ -  |
|           | TOTAL                    | \$             | \$             | \$ -  |
|           |                          |                |                |       |
| Yes       | mie zba                  | 0              |                |       |
| Finance C | Officer                  |                |                |       |
|           |                          |                |                |       |
| 9/        | 12/11                    |                | *. *.          |       |
| Date      |                          |                |                |       |
|           |                          |                |                | x x   |
|           |                          |                |                |       |

### FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF GADSDEN COUNTY For the Fiscal Year Ended June 30, 2011

Return completed form to:
Department of Education
Office of Funding and Financial Reporting
325 W. Gaines St., Room 824
Tallahassee, FL 32399-0400

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2011, was submitted in September 6, 2011.

District Superintendent's Signature

9/12/11 Date

### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended June 30, 2011

Exhibit K-1 DOE Page 1

| For the Fiscal Year Ended June 30, 2011                                               | · · · · · · · · · · · · · · · · · · · | Fund 1                                |
|---------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|
|                                                                                       | Account                               |                                       |
| REVENUES                                                                              | Number                                |                                       |
| Federal Direct:                                                                       |                                       |                                       |
| Federal Impact, Current Operation                                                     | 3121                                  |                                       |
| Reserve Officers Training Corps (ROTC)                                                | 3191                                  | 162 925                               |
| Miscellaneous Federal Direct Total Federal Direct                                     | 3199                                  | 163,835.7                             |
|                                                                                       | 3100                                  | 163,835.7                             |
| Federal Through State and Local:  Medicaid                                            |                                       | 100,000.7                             |
| National Forest Funds                                                                 | 3202                                  | 452,569.6                             |
| Federal Through Local                                                                 | 3255                                  |                                       |
| Miscellaneous Federal Through State                                                   | 3280                                  | 545,540.7                             |
| Total Federal Through State and Local                                                 | 3299                                  |                                       |
| State:                                                                                | 3200                                  | 998,110.4                             |
| Florida Education Finance Program                                                     |                                       |                                       |
| Workforce Development                                                                 | 3310                                  | 21,569,413.0                          |
| Workforce Development Capitalization Incentive Grant                                  | 3315                                  | 682,250.0                             |
| Workforce Education Performance Incentive                                             | 3316                                  |                                       |
| Adults with Disabilities                                                              | 3317                                  | 3,409.0                               |
| CO&DS Withheld for Administrative Expense                                             | 3318                                  | 403,315.0                             |
| Categoricals:                                                                         | 3323                                  | 4,371.3                               |
| District Discretionary Lottery Funds                                                  | 2244                                  |                                       |
| Class Size Reduction/Operating Funds                                                  | 3344                                  | 20,387.0                              |
| School Recognition Funds                                                              | 3361                                  | 6,196,376.0                           |
| Excellent Teaching Program                                                            | 3363                                  | 178,375.0                             |
| Voluntary Prekindergarten Program                                                     | 3371                                  | 7,866.72                              |
| Preschool Projects                                                                    | 3372                                  | 826,714.39                            |
| Reading Programs                                                                      | 3373                                  |                                       |
| Full Service Schools                                                                  | 3378                                  |                                       |
| Other State:                                                                          | 3376                                  |                                       |
| Diagnostic and Learning Resources Centers                                             | 3335                                  |                                       |
| Racing Commission Funds                                                               | 3341                                  | 223,250.00                            |
| State Forest Funds                                                                    | 3342                                  | 16,431.50                             |
| State License Tax                                                                     | 3343                                  | 19,640.74                             |
| Other Miscellaneous State Revenue Total State                                         | 3399                                  | 831,698.05                            |
| ocal:                                                                                 | 3300                                  | 30,983,497.76                         |
| District School Taxes                                                                 |                                       |                                       |
| Tax Redemptions                                                                       | 3411                                  | 8,958,507.58                          |
| Payment in Lieu of Taxes                                                              | 3421                                  | 665,530.58                            |
| Excess Fees                                                                           | 3422                                  |                                       |
| Tuition                                                                               | 3423                                  |                                       |
| Rent                                                                                  | 3424                                  |                                       |
| Interest on Investments                                                               | 3425                                  | 27,202.00                             |
| Gain on Sale of Investments                                                           | 3431                                  | 986.26                                |
| Net Increase (Decrease) in Fair Value of Investments                                  | 3432                                  |                                       |
| Gifts, Grants and Bequests                                                            | 3433                                  | 15,720.55                             |
| Adult General Education Course Fees                                                   | 3440                                  | 13,774.55                             |
| Postsecondary Vocational Course Fees                                                  | 3461<br>3462                          |                                       |
| Continuing Workforce Education Course Fees                                            | 3462                                  | 67,661.30                             |
| Capital Improvement Fees                                                              | 3464                                  |                                       |
| Postsecondary Lab Fees                                                                | 3465                                  | · · · · · · · · · · · · · · · · · · · |
| Lifelong Learning Fees                                                                | 3466                                  |                                       |
| General Education Development (GED) Testing Fees                                      | 3467                                  | 4,024.00                              |
| Financial Aid Fees                                                                    | 3468                                  | 4,024.00                              |
| Other Student Fees                                                                    | 3469                                  |                                       |
| Preschool Program Fees                                                                | 3471                                  |                                       |
| Pre-K Early Intervention Fees                                                         | 3472                                  |                                       |
| School Age Child Care Fees                                                            | 3473                                  | 13,443.00                             |
| Other School, Course and Class Fees                                                   | 3479                                  | ,11.5.00                              |
| Miscellaneous Local:                                                                  |                                       |                                       |
| Bus Fees                                                                              | 3491                                  | 103,524.35                            |
| Transportation Services-School Activities                                             | 3492                                  | 15,816.70                             |
| Sale of Junk                                                                          | 3493                                  | 7,555.60                              |
| Receipt of Federal Indirect Cost Rate                                                 | 3494                                  | 355,827.38                            |
| Other Miscellaneous Local Sources                                                     | 3495                                  | 613,596.98                            |
|                                                                                       | 3496                                  |                                       |
| Impact Fees Refunds of Prior Veeds Funds 4th                                          |                                       | 27 22 5                               |
| Refunds of Prior Year's Expenditures                                                  | 3497                                  | 27,806.73                             |
| Refunds of Prior Year's Expenditures Collections for Lost, Damaged and Sold Textbooks | 3498                                  | 884.84                                |
| Refunds of Prior Year's Expenditures                                                  |                                       |                                       |

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, 2011

Exhibit K-1 DOE Page 2

| AND THE RESERVE OF THE PARTY OF |                   | 100           | 200                  | 300                   | 400                | 500                       | 600               | 700                     | Fund 1                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------|----------------------|-----------------------|--------------------|---------------------------|-------------------|-------------------------|-------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Account<br>Number | Salaries      | Employee<br>Benefits | Purchased<br>Services | Energy<br>Services | Materials<br>and Supplies | Capital<br>Outlay | Other                   |                               |
| EXPENDITURES Current:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                   | ×             |                      |                       | 1                  | and Supplies              | Outray            | Expenses                | Totals                        |
| Instruction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5000              | 13,724,941.97 | 3,884,024.62         | 2,665,436.02          | 1,795.97           | 988,168.36                | 39,018.43         |                         | 7.50                          |
| Pupil Personnel Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 6100              | 1,095,395.39  | 286,719.58           | 166,893.57            | 568.17             |                           |                   |                         | 21,327,654.8                  |
| Instructional Media Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 6200              | 378,605.35    | 107,132.63           | 164,481.98            | 308.17             | 9,303.78                  |                   | 785.00                  | 1,586,780.3                   |
| Instruction and Curriculum Development Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 6300              | 859,659.66    | 220,984.30           | 17,767.43             |                    | 8,924.16                  | 19,               | 7,365.00                | 685,665.90                    |
| Instructional Staff Training Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 6400              | 45,517.94     | 4,419.71             | 17,883.57             | 57.63              |                           |                   | 1200 50                 | 1,111,948.53                  |
| Instruction Related Technology                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 6500              | 48,751.81     | 12,268.30            | 1,476.44              | 37.03              | 10,870.83                 | 1,914.00          | 1,200.58                | 81,890.28                     |
| School Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 7100              | 139,310.44    | 223,550.36           | 205,403.60            |                    | 6.286.68                  | 257.98            | 262 846 42              | 62,496.55                     |
| General Administration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 7200              | 255,908.43    | 143,471.50           | 60,973.55             |                    | 13,276.45                 | 1                 | 253,846.43<br>15,481.00 | 828,655.49                    |
| School Administration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 7300              | 2,679,688.50  | 713,860.12           | 9,163.15              |                    | 6,410.38                  |                   | 15,481.00               | 490,805.44                    |
| Facilities Acquisition and Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 7410              | 81,390.71     | 19,207.28            |                       |                    | 3,110.30                  | 14,170.47         |                         | 3,423,320.64                  |
| Fiscal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 7500              | 321,422.05    | 81,207.43            | 70,470.00             |                    | 10,235.44                 | 940.72            | - Time                  | 100,597.99                    |
| Food Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 7600              | 7,791.13      | 638.89               | 937.75                |                    | 10,233.44                 | 940.72            | 714.00                  | 484,989.64                    |
| Central Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 7700              | 214,439.42    | 54,417.58            | 81,129.11             |                    | 24,824.11                 | 1,669.91          | 2112.60                 | 9,367.77                      |
| Pupil Transportation Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 7800              | 1,915,739.18  | 668,799.16           | 147,987.73            | 501,403.02         | 204,816.48                | 1,009.91          | 3,113.52                | 379,593.65                    |
| Operation of Plant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 7900              | 1,203,420.80  | 439,736.43           | 1,759,581.81          | 1,972,887.97       | 87,666.05                 | 631.20            | 3,373.30<br>298.00      | 3,442,118.87                  |
| Maintenance of Plant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 8100              | 543,630.68    | 166,941.45           | 553,572.86            |                    | 184,995.33                | 3,858.28          | 1,598.40                | 5,464,222.26                  |
| Administrative Technology Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 8200              | 167,618.34    | 47,090.78            | 158,871.05            | 240.59             | 14,610.34                 | 1,951.81          | 21,328.86               | 1,454,597.00                  |
| Community Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 9100              | 264,627.73    | 38,225.30            | 225.00                |                    | 165.00                    | 375.00            | 21,320.00               |                               |
| apital Outlay: Facilities Acquisition and Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 7420              |               |                      |                       |                    |                           |                   |                         | 303,618.03                    |
| Other Capital Outlay                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 9300              |               |                      |                       |                    |                           | 50,750.00         | <i></i>                 | 50,750.00                     |
| th Service: (Function 9200)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                   |               |                      |                       |                    |                           | 159,694.45        |                         | 159,694.45                    |
| Redemption of Principal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 710               |               |                      |                       |                    |                           |                   |                         | 2.00                          |
| Interest                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 720               |               |                      |                       |                    |                           |                   |                         | 0.00                          |
| otal Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                   | 23,947,859.53 | 7,112,695.42         | 6,082,254.62          | 2,476,953.35       | 1,606,998.06              | 300,344.92        | 333,373.61              | 0.00                          |
| cess (Deficiency) of Revenues Over Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                   |               |                      |                       |                    |                           | 300,344.92        | 333,373.01              | 41,860,479.51<br>1,239,984.31 |

### 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, 2011

Exhibit K-1 DOE Page 3

| For the riscar Fear Ended June 30, 2011 |         | Fund 10                               |
|-----------------------------------------|---------|---------------------------------------|
| *                                       | Account |                                       |
|                                         | Number  |                                       |
| OTHER FINANCING SOURCES (USES)          |         |                                       |
| Loans                                   | 3720    |                                       |
| Sales of Capital Assets                 | 3730    | 68,287.35                             |
| Loss Recoveries                         | 3740    | 8,282.59                              |
| Transfers In:                           |         | 0,282.39                              |
| From Debt Service Funds                 | 3620    |                                       |
| From Capital Projects Funds             | 3630    |                                       |
| From Special Revenue Funds              | 3640    |                                       |
| From Permanent Funds                    |         |                                       |
| From Internal Service Funds             | 3660    |                                       |
| From Enterprise Funds                   | 3670    |                                       |
| Total Transfers In                      | 3690    | · · · · · · · · · · · · · · · · · · · |
| Transfers Out: (Function 9700)          | 3600    | 0.00                                  |
| To Debt Service Funds                   |         |                                       |
| To Capital Projects Funds               | 920     |                                       |
| To Special Revenue Funds                | 930     |                                       |
| To Permanent Funds                      | 940     | ·                                     |
|                                         | 960     |                                       |
| To Internal Service Funds               | 970     |                                       |
| To Enterprise Funds Total Transfers Out | 990     |                                       |
| Total Transfers Out                     | 9700    | 0.00                                  |
|                                         |         |                                       |
| Otal Other Financing Sources (Uses)     |         | 76,569.94                             |
| let Change In Fund Balance              |         | 1,316,554.25                          |
| und Balance, July 1, 2010               | 2800    | 3,797,777.11                          |
| djustments to Fund Balance              | 2891    | 3,77,777.11                           |
| inding Fund Balance:                    |         |                                       |
| Nonspendable Fund Balance               | 2710    | 214,788.17                            |
| Restricted Fund Balance                 | 2720    | 496,423.33                            |
| Committed Fund Balance                  | 2730    | 790,423.33                            |
| Assigned Fund Balance                   | 2740    | 2 510 000 65                          |
| Unassigned Fund Balance                 | 2750    | 3,519,909.65                          |
| Total Fund Balance, June 30, 2011       |         | 883,210.21                            |
| , , = - 1                               | 2700    | 5,114,331.36                          |

### 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, 2011

Exhibit K-2 DOE Page 4

| Tel ule Fisedi Fedi Elided June 30, 2011             |         | Fund 410            |
|------------------------------------------------------|---------|---------------------|
|                                                      | Account |                     |
| REVENUES                                             | Number  |                     |
|                                                      |         |                     |
| Federal Through State and Local:                     |         |                     |
| School Lunch Reimbursement                           | 3261    | 2,142,306.62        |
| School Breakfast Reimbursement                       | 3262    | 775,356.14          |
| After School Snack Reimbursement                     | 3263    | 90,515.32           |
| Child Care Food Program                              | 3264    | 79,010.02           |
| USDA Donated Foods                                   | 3265    | 177,570.63          |
| Cash in Lieu of Donated Foods                        | 3266    | 177,570.03          |
| Summer Food Service Program                          | 3267    | 208,569.03          |
| Fresh Fruit and Vegetable Program                    | 3268    | 155,574.56          |
| Other Food Service Revenues                          | 3269    |                     |
| Federal Through Local                                | 3280    | 12,737.77           |
| Miscellaneous Federal Through State                  | 3299    |                     |
| Total Federal Through State and Local                | 3200    | 3,562,630.07        |
| State:                                               |         | 3,502,630.07        |
| School Breakfast Supplement                          | 3337    | 39,875.00           |
| School Lunch Supplement                              | 3338    |                     |
| Other Miscellaneous State Revenues                   | 3399    | 39,652.00<br>705.00 |
| Total State                                          | 3300    | 80,232.00           |
| Local:                                               | -       | 80,232.00           |
| Interest on Investments                              | 3431    | 1,100.23            |
| Gain on Sale of Investments                          | 3432    | 1,100.23            |
| Net Increase (Decrease) in Fair Value of Investments | 3433    |                     |
| Gifts, Grants and Bequests                           | 3440    |                     |
| Student Lunches                                      | 3451    | 100 500 10          |
| Student Breakfasts                                   | 3452    | 192,599.12          |
| Adult Breakfasts/Lunches                             | 3453    | -                   |
| Student and Adult a la Carte                         | 3454    |                     |
| Student Snacks                                       | 3455    | -                   |
| Other Food Sales                                     | 3456    |                     |
| Other Miscellaneous Local Sources                    |         | 4,599.25            |
| Refunds of Prior Year's Expenditures                 | 3495    | 6,393.53            |
| Total Local                                          | 3497    |                     |
| Total Revenues                                       | 3400    | 204,692.13          |
|                                                      | 3000    | 3,847,554.20        |

### 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, 2011

Exhibit K-2 DOE Page 5

| For the Fiscal Year Ended June 30, 2011           |         | Fund 41                               |
|---------------------------------------------------|---------|---------------------------------------|
|                                                   | Account |                                       |
|                                                   | Number  | × ×                                   |
| EXPENDITURES (Function 7600/9300)                 |         |                                       |
| Salaries                                          | 100     | 1,185,195.24                          |
| Employee Benefits                                 | 200     | 457,258.60                            |
| Purchased Services                                | 300     | 40,979.50                             |
| Energy Services                                   | 400     | 24,318.50                             |
| Materials and Supplies                            | 500     | 2,112,324.66                          |
| Capital Outlay                                    | 600     | 11,380.88                             |
| Other Expenses                                    | 700     | 68,580.45                             |
| Other Capital Outlay (Function 9300)              | 600     | 12,737.77                             |
| Total Expenditures                                |         | 3,912,775.60                          |
| Excess (Deficiency) of Revenues Over Expenditures |         | (65,221.40                            |
| OTHER FINANCING SOURCES (USES)                    |         | (03,221,40                            |
| Proceeds of Loans                                 | 3720    |                                       |
| Proceeds from Sale of Capital Assets              | 3730    |                                       |
| Loss Recoveries                                   | 3740    |                                       |
| Transfers In:                                     | 3740    |                                       |
| 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                                  |
| Transfers Out: (Function 9700)                    | 3000    | 0.00                                  |
| To General Fund                                   | 910     |                                       |
| To Debt Service Funds                             | 920     | · · · · · · · · · · · · · · · · · · · |
| To Capital Projects Funds                         |         |                                       |
| Interfund                                         | 930     |                                       |
| To Permanent Funds                                | 950     |                                       |
| To Internal Service Funds                         | 960     |                                       |
| To Enterprise Funds                               | 970     |                                       |
| Total Transfers Out                               | 9700    | 2.00                                  |
| Total Other Financing Sources (Uses)              | 9700    | 0.00                                  |
| Net Change in Fund Balance                        |         | 0.00                                  |
| Fund Balance, July 1, 2010                        | 2800    | (65,221.40)                           |
| Adjustments to Fund Balance                       | 2800    | 460,381.36                            |
| Ending Fund Balance:                              | 2891    |                                       |
| Nonspendable Fund Balance                         | 2710    |                                       |
| Restricted Fund Balance                           | 2710    | 30,740.70                             |
| Committed Fund Balance                            | 2720    |                                       |
| Assigned Fund Balance                             | 2730    |                                       |
| Unassigned Fund Balance                           | 2740    | 364,419.26                            |
| Total Fund Balance, June 30, 2011                 | 2750    |                                       |

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

For the Fiscal Year Ended June 30, 2011

Exhibit K-3 DOE Page 6

| Tot the Fiscal Year Ended June 30, 2011                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |         | Fund 420     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Account |              |
| REVENUES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Number  |              |
| Federal Direct:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |         |              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |         |              |
| Workforce Investment Act                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3170    |              |
| Community Action Programs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 3180    |              |
| Reserve Officers Training Corps (ROTC)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3191    |              |
| Miscellaneous Federal Direct                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 3199    | 2,080,482.14 |
| Total Federal Direct                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3100    | 2,080,482.14 |
| Federal Through State and Local:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |         |              |
| Vocational Education Acts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 3201    | 215,433.42   |
| Medicaid                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3202    | 213,433.42   |
| Workforce Investment Act                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3220    |              |
| Math and Science Partnerships, Title II Part B                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 3226    | 626 262 07   |
| Drug Free Schools                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 3227    | 626,262.07   |
| Individuals with Disabilities Education Act                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3230    | 20,826.54    |
| Elementary and Secondary Education Act, Title I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3240    | 1,706,723.45 |
| Adult General Education                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |         | 4,170,297.20 |
| Vocational Rehabilitation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 3251    | 69,320.27    |
| Elementary and Secondary Education Act, Title V                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3253    |              |
| Federal Through Local                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3270    |              |
| Cuban and Haitian Refugee Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 3280    |              |
| Emergency Immigrant Education Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3291    | -            |
| Miscellaneous Federal Through State                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3293    |              |
| Total Federal Through State and Local                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3299    | 850,675.35   |
| itate:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3200    | 7,659,538.30 |
| Other Miscellaneous State Revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2200    |              |
| Total State                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3399    |              |
| ocal:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3300    | 0.00         |
| Interest on Investments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |         |              |
| Gain on Sale of Investments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3431    | -            |
| Net Increase (Decrease) in Fair Value of Investments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3432    |              |
| Gifts, Grants and Bequests                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 3433    |              |
| Sale of Junk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 3440    |              |
| Other Miscellaneous Local Sources                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 3493    | * .          |
| Refund of Prior Year's Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3495    |              |
| Total Local                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3497    |              |
| otal Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3400    | 0.00         |
| - Note in the second se | 3000    | 9,740,020.44 |

### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)

Exhibit K-3

DOE Page 7

| For the Fiscal Year Ended June 30, 2011           |                   |              |                            |                       |           |              |            |            | Fund 420     |     |     |  |
|---------------------------------------------------|-------------------|--------------|----------------------------|-----------------------|-----------|--------------|------------|------------|--------------|-----|-----|--|
|                                                   | Account<br>Number |              |                            |                       | 100       | 200          | 300        | 400        | 500          | 600 | 700 |  |
|                                                   |                   |              | Employee<br>iries Benefits | Purchased<br>Services | Energy    | Materials    | Capital    | Other      |              |     |     |  |
|                                                   |                   | Salaries     |                            |                       | Services  | and Supplies | Outlay     | Expenses   | Totals       |     |     |  |
| EXPENDITURES                                      |                   |              |                            |                       |           |              |            |            |              |     |     |  |
| Current:                                          | 1                 |              |                            |                       |           |              |            |            |              |     |     |  |
| Instruction                                       | 5000              | 1,921,169.67 | 542,225.31                 | 1,952,553.26          |           | 515,354.70   | 497,852.64 | 20,000.60  | 5,449,156.18 |     |     |  |
| Pupil Personnel Services                          | 6100              | 604,499.94   | 171,658.36                 | 171,702.31            |           | 47,850.14    | 1,560.37   | 1,712.25   | 998,983.37   |     |     |  |
| Instructional Media Services                      | 6200              | 3,427.12     | 636.90                     | 36,340.88             |           | 4,243.01     |            |            | 44,647.91    |     |     |  |
| Instruction and Curriculum Development Services   | 6300              | 754,278.23   | 205,867.05                 | 121;365.54            |           | 18,186.25    | 2,908.05   | 4,560.00   | 1,107,165.12 |     |     |  |
| Instructional Staff Training Services             | 6400              | 605,778.08   | 156,095.72                 | 300,417.58            | 140.85    | 20,279.28    | -          | 41,605.08  | 1,124,316.59 |     |     |  |
| Instruction Related Technology                    | 6500              | 27,288.63    | 6,299.54                   |                       |           |              | 17,014.81  |            | 50,602.98    |     |     |  |
| Board                                             | 7100              |              |                            |                       |           |              |            |            | 0.00         |     |     |  |
| General Administration                            | 7200              | 32,888.93    | 9,568.45                   | 1,299.09              |           |              | 12,003.30  | 181,203.74 | 236,963.51   |     |     |  |
| School Administration                             | 7300              | 24,261.29    | 8,515.38                   |                       |           |              |            |            | 32,776.67    |     |     |  |
| Facilities Acquisition and Construction           | 7410              |              |                            |                       |           |              |            |            | 0.00         |     |     |  |
| Fiscal Services                                   | 7500              |              |                            |                       |           |              |            |            | 0.00         |     |     |  |
| Food Services                                     | 7600              |              |                            | 81.12                 |           |              |            |            | 81.12        |     |     |  |
| Central Services                                  | 7700              | 32,914.12    | 3,852.81                   | . 250.00              |           |              | 1,300.00   |            | 38,316.93    |     |     |  |
| Pupil Transportation Services                     | 7800              | 80,425.17    | 25,517.85                  | 275,832.20            | 2,139.25  | 457.84       | 19,200.00  |            | 403,572.31   |     |     |  |
| Operation of Plant                                | 7900              | 33,486.74    | 10,475.43                  | 37,919.85             | 8,901.46  | 1,653.08     |            | 170.00     | 92,606.56    |     |     |  |
| Maintenance of Plant                              | 8100              | 1,881.40     |                            |                       |           | ,            |            |            | 1,881.40     |     |     |  |
| Administrative Technology Services                | 8200              | 2,458.39     | 450,31                     |                       |           |              |            |            | 2,908.70     |     |     |  |
| Community Services                                | 9100              | 39,086.06    | 10,899.35                  |                       |           |              |            |            | 49,985.41    |     |     |  |
| Capital Outlay:                                   |                   |              |                            |                       |           |              |            |            | 17,700.11    |     |     |  |
| Facilities Acquisition and Construction           | 7420              |              |                            |                       |           |              | 667.80     |            | 667.80       |     |     |  |
| Other Capital Outlay                              | 9300              |              |                            |                       |           |              | 105,387.88 |            | 105,387.88   |     |     |  |
| ebt Service: (Function 9200)                      |                   |              |                            |                       |           |              |            |            |              |     |     |  |
| Redemption of Principal                           | 710               |              |                            |                       |           |              |            |            | 0.00         |     |     |  |
| Interest                                          | 720               |              |                            |                       |           |              |            |            | 0.00         |     |     |  |
| otal Expenditures                                 |                   | 4,163,843.77 | 1,152,062.46               | 2,897,761.83          | 11,181.56 | 608,024.30   | 657,894.85 | 249,251.67 | 9,740,020.44 |     |     |  |
| 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 - OTHER FEDERAL PROGRAMS (Continued)

For the Fiscal Year Ended June 30, 2011

| OTHER FINANCING SOURCES (USES)      |      | Totals   |
|-------------------------------------|------|----------|
| Loans                               | 3720 |          |
| Sales 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 | 0.00     |
| Transfers Out: (Function 9700)      |      |          |
| To the 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     |
| otal Other Financing Sources (Uses) |      | 0.00     |
| let Change in Fund Balance          |      | 0.00     |
| und Balance, July 1, 2010           | 2800 | 4,429.02 |
| djustments to Fund Balance          | 2891 |          |
| inding Fund Balance:                |      |          |
| Nonspendable Fund Balance           | 2710 |          |
| Restricted Fund Balance             | 2720 |          |
| Committed Fund Balance              | 2730 |          |
| Assigned Fund Balance               | 2740 | 4,429.02 |
| Unassigned Fund Balance             | 2750 |          |
| Total Fund Balance, June 30, 2011   | 2700 | 4,429.02 |

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Exhibit K-3 DOE Page 7 Fund 420 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, 2011

| For the Fiscal Year Ended June 30, 2011              | Account<br>Number | ARRA State Fiscal Stabilization Funds 431 | Targeted ARRA<br>Stimulus Funds<br>432 | Other ARRA<br>Stimulus Grants<br>433 | ARRA<br>Race to the Top                | Education Jobs Act                           | Exhibit K<br>DOE Page |
|------------------------------------------------------|-------------------|-------------------------------------------|----------------------------------------|--------------------------------------|----------------------------------------|----------------------------------------------|-----------------------|
| REVENUES                                             |                   |                                           |                                        | 433                                  | 434                                    | 435                                          | Totals                |
| Federal Direct:                                      |                   |                                           |                                        |                                      |                                        |                                              |                       |
| Workforce Investment Act                             | 3170              |                                           |                                        |                                      | VIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII |                                              |                       |
| Community Action Programs                            | 3180              |                                           |                                        |                                      |                                        |                                              | 0.0                   |
| Reserve Officers Training Corps (ROTC)               | 3191              |                                           |                                        |                                      |                                        | <i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i> | 0.0                   |
| Miscellaneous Federal Direct                         | 3199              |                                           |                                        |                                      |                                        |                                              | 0.00                  |
| Total Federal Direct:                                | 3100              | 0.00                                      | 0.00                                   | 30,960.47                            |                                        |                                              | 30,960.47             |
| Federal Through State:                               |                   | 0.00                                      | 0.00                                   | 30,960.47                            | 0.00                                   | 0.00                                         | 30,960.47             |
| Vocational Education Acts                            | 3201              |                                           |                                        |                                      |                                        |                                              |                       |
| State Fiscal Stabilization Funds - K-12              | 3210              | 1 797 102 00                              |                                        |                                      |                                        |                                              | 0.00                  |
| State Fiscal Stabilization Funds - Workforce         | 3211              | 1,787,102.00                              |                                        |                                      |                                        |                                              | 1,787,102.00          |
| State Fiscal Stabilization Funds - VPK               | 3212              |                                           |                                        |                                      |                                        |                                              | 0.00                  |
| Excellent Teaching                                   | 3213              |                                           |                                        |                                      |                                        |                                              | 0.00                  |
| Race to the Top                                      | 3214              |                                           |                                        |                                      |                                        |                                              | 0.00                  |
| Education Jobs Act                                   | 3215              |                                           |                                        |                                      | 22,191.20                              |                                              | 22,191.20             |
| Individuals with Disabilities Education Act (IDEA)   | 3230              |                                           |                                        |                                      |                                        | 1,121,363.00                                 | 1,121,363.00          |
| Elementary and Secondary Education Act, Title I      | 3240              |                                           | 498,571.63                             |                                      |                                        |                                              | 498,571.63            |
| Adult General Education                              | 3251              |                                           | 2,191,637.36                           |                                      |                                        |                                              | 2,191,637.36          |
| Other Food Services                                  | 3269              |                                           |                                        |                                      |                                        |                                              | 0.00                  |
| Miscellaneous Federal Through State                  | 3299              |                                           |                                        |                                      |                                        |                                              | 0.00                  |
| Total Federal Through State                          | 3299              | 1 787 100 00                              | 18,842.92                              |                                      |                                        |                                              | 18,842.92             |
| ate:                                                 | 3200              | 1,787,102.00                              | 2,709,051.91                           | 0.00                                 | 22,191.20                              | 1,121,363.00                                 | 5,639,708.11          |
| Other Miscellaneous State Revenue                    | 2200              | 1                                         | 1                                      |                                      |                                        |                                              |                       |
| Total State                                          | 3399              |                                           |                                        |                                      |                                        |                                              | 0.00                  |
| cal:                                                 | 3300              | 0.00                                      | 0.00                                   | 0.00                                 | 0.00                                   | 0.00                                         | 0.00                  |
| Interest on Investments                              |                   |                                           |                                        |                                      |                                        |                                              |                       |
| Gain on Sale of Investments                          | 3431              | -                                         |                                        |                                      |                                        |                                              | 0.00                  |
| Net Increase (Decrease) in Fair Value of Investments | 3432              |                                           |                                        |                                      |                                        |                                              | 0.00                  |
| Gifts, Grants and Bequests                           | 3433              |                                           |                                        |                                      |                                        |                                              | 0.00                  |
| Other Miscellaneous Local Sources                    | 3440              |                                           |                                        |                                      |                                        |                                              | 0.00                  |
| Refund of Prior Year's Expenditures                  | 3495              |                                           |                                        |                                      |                                        |                                              | 0.00                  |
| Total Local                                          | 3497              |                                           |                                        |                                      |                                        |                                              | 0.00                  |
| al Revenues                                          | 3400              | 0.00                                      | 0.00                                   | 0.00                                 | 0.00                                   | 0.00                                         | 0.00                  |
|                                                      | 3000              | 1,787,102.00                              | 2,709,051.91                           | 30,960.47                            | 22,191.20                              | 1,121,363.00                                 | 5,670,668.58          |

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued) For the Fiscal Year Ended June 30, 2011

Exhibit K-4 DOE Page 9 Fund 431

|                                                  |         | 100          | 200        | 300       | 400      | 500          | 600       | 700      |              |
|--------------------------------------------------|---------|--------------|------------|-----------|----------|--------------|-----------|----------|--------------|
| 7.0                                              | Account | 1            | Employee   | Purchased | Energy   | Materials    | Capital   | Other    |              |
|                                                  | Number  | Salaries     | Benefits   | Services  | Services | and Supplies | Outlay    | Expenses | Totals       |
| EXPENDITURES                                     |         |              |            |           |          |              |           |          | 100013       |
| Current:                                         |         |              |            |           |          |              | × .       |          |              |
| Instruction                                      | 5000    | 1,316,011.91 | 365,546.09 | 92,040.00 |          |              |           |          | 1,773,598.00 |
| Pupil Personnel Services                         | 6100    |              |            |           | * * .    |              |           |          | 0.00         |
| Instructional Media Services                     | 6200    |              |            |           | ,        |              |           |          | 0.00         |
| Instruction and Curriculum Development Services  | 6300    |              |            |           |          |              |           |          | 0.00         |
| Instructional Staff Training Services            | 6400    |              |            | 975.00    |          |              |           |          | 975.00       |
| 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         |
| Pupil Transportation Services                    | 7800    |              |            |           |          |              |           |          | 0.00         |
| Operation of Plant                               | 7900    |              |            |           |          |              |           |          | 0.00         |
| Maintenance of Plant                             | 8100    |              |            |           |          |              |           |          | 0.00         |
| Administrative Technology Services               | 8200    |              |            |           |          |              | ,         |          | 0.00         |
| Community Services                               | 9100    |              |            |           |          |              |           |          | 0.00         |
| Capital Outlay:                                  |         |              |            |           |          |              |           |          | 0.00         |
| Facilities Acquisition and Construction          | 7420    |              |            |           |          |              |           |          | 0.00         |
| Other Capital Outlay                             | 9300    |              |            |           |          |              | 12,529.00 |          | 12,529.00    |
| Debt Service: (Function 9200)                    |         |              |            |           |          |              |           |          | 12,329.00    |
| Redemption of Principal                          | 710     |              |            |           |          |              |           |          | 0.00         |
| Interest                                         | 720     |              |            |           |          |              |           |          | 0.00         |
| otal Expenditures                                |         | 1,316,011.91 | 365,546.09 | 93,015.00 | 0.00     | 0.00         | 12,529.00 | 0.00     | 1,787,102.00 |
| xcess (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 - STATE FISCAL STABILIZATION FUNDS (Continued)
For the Fiscal Year Ended June 30, 2011

| OTHER FINANCING SOURCES (USES)      |       | Totals |
|-------------------------------------|-------|--------|
| Loans                               | 3720  |        |
| Sales 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  | 0.0    |
| ransfers Out: (Function 9700)       |       | 0.0    |
| To the 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   |
| otal Other Financing Sources (Uses) |       | 0.00   |
| et Change in Fund Balance           |       | 0.00   |
| nd Balance, July 1, 2010            | 2800  | 0.00   |
| justments to Fund Balance           | 2891  |        |
| ding Fund Balance:                  | 2071  |        |
| Nonspendable Fund Balance           | 2710  |        |
| Restricted Fund Balance             | 2720  |        |
| Committed Fund Balance              | 2730  |        |
| Assigned Fund Balance               | 2740  |        |
| Jnassigned Fund Balance             | 2750  |        |
| Total Fund Balance, June 30, 2011   | 2700  | . 0.00 |

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Exhibit K-4 DOE Page 9 Fund 431

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, 2011

Exhibit K-4 DOE Page 10

|                                                 |         | 100          | 200        | 300        | 400      | 500                                     | 600        | 700       | Fund         |
|-------------------------------------------------|---------|--------------|------------|------------|----------|-----------------------------------------|------------|-----------|--------------|
| . ×                                             | Account |              | Employee   | Purchased  | Energy   | Materials                               | Capital    | Other     |              |
| EXPENDITURES                                    | Number  | Salaries     | Benefits   | Services   | Services | and Supplies                            | Outlay     | Expenses  | Totals       |
|                                                 |         |              |            |            |          |                                         |            | Expenses  | Totals       |
| Current:                                        | - 1     |              |            |            |          |                                         | 1          |           |              |
| Instruction                                     | 5000    | 668,887.15   | 195,321.52 | 136,539.28 |          | 106,331.41                              | 204,554.45 |           |              |
| Pupil Personnel Services                        | 6100    | 272,361.62   | 76,459.11  | 18,589.62  |          | 23,493.36                               |            |           | 1,312,833.8  |
| Instructional Media Services                    | 6200    | 5,828.26     | 1,101.16   | 27,817.50  | ,        | 8,674.85                                |            |           | 391,563.6    |
| Instruction and Curriculum Development Services | 6300    | 204,469.96   | 46,580.88  | 1,595.70   |          |                                         | 1          |           | 314,942.2    |
| Instructional Staff Training Services           | 6400    | 111,707.82   | 23,740.01  | 107,318.52 |          | 9,253.77                                |            |           | 277,693.2    |
| Instruction Related Technology                  | 6500    |              | 22,7 10.07 | 3,200.00   |          | 4,205.35                                | 439.80     | 2,696.47  | 250,107.97   |
| Board                                           | 7100    |              | -          | 3,200.00   |          | -                                       | -          |           | 3,200.00     |
| General Administration                          | 7200    |              |            |            |          | -                                       |            |           | 0.00         |
| School Administration                           | 7300    | 223.03       | . 29.82    |            |          | -                                       |            | 26,535.23 | 26,535.23    |
| Facilities Acquisition and Construction         | 7410    | 223.03       | . 29.82    |            |          | -                                       |            |           | 252.85       |
| Fiscal Services                                 | 7500    |              |            |            |          | -                                       |            |           | 0.00         |
| Food Services                                   | 7600    |              | -          | -          |          |                                         |            |           | 0.00         |
| Central Services                                | 7700    |              |            |            |          |                                         |            |           | 0.00         |
| Pupil Transportation Services                   | 7800    | 11,358.56    | 0.474.05   |            |          |                                         |            |           | 0.00         |
| Operation of Plant                              | 7900    | 11,336.36    | 8,474.05   | 55,933.50  |          |                                         |            | 84.10     | 75,850.21    |
| Maintenance of Plant                            | 8100    |              |            | 53.29      |          |                                         |            |           | 53.29        |
| Administrative Technology Services              | 8200    |              |            |            |          |                                         |            |           | 0.00         |
| Community Services                              | 9100    |              |            |            |          |                                         |            |           | 0.00         |
| apital Outlay:                                  | 3100    |              |            |            |          | *************************************** |            |           | 0.00         |
| Facilities Acquisition and Construction         | 7420    |              |            |            |          |                                         |            |           | ,            |
| Other Capital Outlay                            | 9300    |              |            |            |          |                                         | 3,960.00   |           | 3,960.00     |
| bt Service: (Function 9200)                     | 9300    |              |            | #######X   |          |                                         | 52,059.46  |           | 52;059.46    |
| Redemption of Principal                         | 1       |              |            |            |          |                                         |            | 1 30.     |              |
| Interest                                        | 710     |              |            |            |          |                                         |            |           | 0.00         |
| tal Expenditures                                | 720     |              |            |            |          |                                         |            |           | 0.00         |
| cess (Deficiency) of Revenues over Expenditures | 1111    | 1,274,836.40 | 351,706.55 | 351,047.41 | 0.00     | 151,958.74                              | 548,987.01 | 30,515.80 | 2,709,051.91 |
| (Detroiting) 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 - TARGETED ARRA STIMULUS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2011

| OTHER FINANCING SOURCES (USES)     |      | Totals |
|------------------------------------|------|--------|
| Loans                              | 3720 |        |
| Sales 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 | 0.00   |
| ransfers Out: (Function 9700)      |      | 0.00   |
| To the 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   |
| tal Other Financing Sources (Uses) |      | 0.00   |
| t Change in Fund Balance           |      | 0.00   |
| nd Balance, July 1, 2010           | 2800 | 0.00   |
| justments to Fund Balance          | 2891 |        |
| ding Fund Balance:                 |      |        |
| Nonspendable Fund Balance          | 2710 |        |
| Restricted Fund Balance            | 2720 |        |
| Committed Fund Balance             | 2730 |        |
| Assigned Fund Balance              | 2740 |        |
| Jnassigned Fund Balance            | 2750 |        |
|                                    |      |        |

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Exhibit K-4 DOE Page 10 Fund 432

## 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, 2011

Exhibit K-4 DOE Page 11 Fund 433

|                                                  |         |          | T        | T                                       |          | T            |           |                                                | Fund 43   |
|--------------------------------------------------|---------|----------|----------|-----------------------------------------|----------|--------------|-----------|------------------------------------------------|-----------|
|                                                  |         | 100      | 200      | 300                                     | 400      | 500          | 600       | 700                                            |           |
|                                                  | Account |          | Employee | Purchased                               | Energy   | Materials    | Capital   | . Other                                        |           |
|                                                  | Number  | Salaries | Benefits | Services                                | Services | and Supplies | Outlay    | Expenses                                       | Totals    |
| EXPENDITURES                                     |         |          |          |                                         |          |              |           |                                                |           |
| Current:                                         | 1 1     |          |          |                                         |          |              |           |                                                |           |
| Instruction                                      | 5000    |          |          | 3,111.75                                |          | 2,695.00     |           |                                                | 5,806.75  |
| Pupil Personnel Services                         | 6100    |          |          |                                         |          |              |           |                                                | 0.00      |
| Instructional Media Services                     | 6200    |          |          |                                         |          |              |           |                                                | 0.00      |
| Instruction and Curriculum Development Services  | 6300    |          |          |                                         |          |              |           |                                                | 0.00      |
| Instructional Staff Training Services            | 6400    |          |          | 1,218.84                                |          |              |           | 3,364.50                                       | 4,583.34  |
| Instruction Related Technology                   | 6500    |          |          |                                         |          |              | -         | 3,304.50                                       | 0.00      |
| Board                                            | 7100    |          |          |                                         |          |              |           |                                                | 0.00      |
| General Administration                           | 7200    |          |          |                                         |          |              |           | 754.18                                         | 754.18    |
| School Administration                            | 7300    |          |          |                                         |          |              |           | 734.16                                         |           |
| Facilities Acquisition and Construction          | 7410    |          |          |                                         |          |              | ·         |                                                | 0.00      |
| Fiscal Services                                  | 7500    |          |          |                                         |          | *            |           |                                                | 0.00      |
| Food Services                                    | 7600    |          |          |                                         |          |              |           | -                                              | 0.00      |
| Central Services                                 | 7700    |          |          |                                         |          |              |           |                                                | 0.00      |
| Pupil Transportation Services                    | 7800    |          |          |                                         |          |              |           |                                                | 0.00      |
| Operation of Plant                               | 7900    |          |          |                                         |          |              |           |                                                | 0.00      |
| Maintenance of Plant                             | 8100    |          |          | 9,509.00                                |          |              |           |                                                | 0.00      |
| Administrative Technology Services               | 8200    |          |          | ,                                       |          |              |           |                                                | 9,509.00  |
| Community Services                               | 9100    |          |          |                                         |          |              |           | -                                              | 0.00      |
| Capital Outlay:                                  |         |          |          |                                         |          |              |           |                                                | 0.00      |
| Facilities Acquisition and Construction          | 7420    |          |          |                                         |          |              | 0.000.00  |                                                |           |
| Other Capital Outlay                             | 9300    |          |          |                                         |          |              | 9,000.00  | <i>- (111111111111111111111111111111111111</i> | 9,000.00  |
| Debt Service: (Function 9200)                    |         |          |          |                                         |          |              | 1,307.20  |                                                | 1,307.20  |
| Redemption of Principal                          | 710     |          |          |                                         |          |              |           |                                                |           |
| Interest                                         | 720     |          |          |                                         |          |              |           |                                                | 0.00      |
| otal Expenditures                                | 120     | 0.00     | 0.00     | 13,839.59                               | 0.00     | 2.02.00      |           |                                                | 0.00      |
| xcess (Deficiency) of Revenues over Expenditures |         |          |          | 7////////////////////////////////////// |          | 2,695.00     | 10,307.20 | 4,118.68                                       | 30,960.47 |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)

| OTHER FINANCING SOURCES (USES)     | Totals |                                       |
|------------------------------------|--------|---------------------------------------|
| Loans                              | 3720   |                                       |
| Sales 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   | 0.00                                  |
| ransfers Out: (Function 9700)      |        | 0.00                                  |
| To the 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                                  |
| tal Other Financing Sources (Uses) |        | 0.00                                  |
| t Change in Fund Balance           |        | 0.00                                  |
| nd Balance, July 1, 2010           | 2800   |                                       |
| justments to Fund Balance          | 2891   |                                       |
| ding Fund Balance:                 |        |                                       |
| Nonspendable Fund Balance          | 2710   |                                       |
| Restricted Fund Balance            | 2720   |                                       |
| Committed Fund Balance             | 2730   |                                       |
| Assigned Fund Balance              | 2740   |                                       |
| Jnassigned Fund Balance            | 2750   |                                       |
| Total Fund Balance, June 30, 2011  | 2700   | 0.00                                  |

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Exhibit K-4 DOE Page 11 Fund 433

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - ARRA RACE TO THE TOP (Continued)
For the Fiscal Year Ended June 30, 2011

|                                                 |         | 100       | 200      | 300       | 400      | 200          |         | 7        | Fund      |
|-------------------------------------------------|---------|-----------|----------|-----------|----------|--------------|---------|----------|-----------|
|                                                 | Account |           | Employee | Purchased |          | 500          | 600     | 700      |           |
|                                                 | Number  | Salaries  | Benefits | Services  | Energy   | Materials    | Capital | Other    |           |
| EXPENDITURES                                    |         |           | Denetits | Scrvices  | Services | and Supplies | Outlay  | Expenses | Totals    |
| Current:                                        | 1 1     |           |          |           |          |              | 1       |          |           |
| Instruction                                     | 5000    |           |          |           |          | 1            |         |          |           |
| Pupil Personnel Services                        | 6100    |           |          | -         |          | -            |         |          | 0.0       |
| Instructional Media Services                    | 6200    |           |          |           |          | -            |         |          | 0.0       |
| Instruction and Curriculum Development Services | 6300    |           |          |           |          |              |         |          | 0.0       |
| Instructional Staff Training Services           | 6400    |           |          | 200.00    | 7.       |              |         |          | . 0.0     |
| Instruction Related Technology                  | 6500    |           |          | 733.35    |          | -            |         |          | 733.3     |
| Board                                           | 7100    |           |          |           |          | -            |         |          | 0.0       |
| General Administration                          | 7200    |           |          |           |          | -            |         |          | 0.0       |
| School Administration                           | 7300    |           |          |           |          |              |         | 802.03   | 802.0     |
| Facilities Acquisition and Construction         | 7410    |           |          | -         |          |              |         |          | 0.00      |
| Fiscal Services                                 | 7500    |           |          |           |          |              |         |          | 0.00      |
| Food Services                                   | 7600    |           |          |           |          |              |         | -        | 0.00      |
| Central Services                                | 7700    | 17,333.12 | 3,322.70 |           |          |              |         |          | 0.00      |
| Pupil Transportation Services                   | 7800    | 17,555.12 | 3,322.70 |           |          |              |         |          | 20,655.82 |
| Operation of Plant                              | 7900    |           |          |           |          |              |         |          | 0.00      |
| Maintenance of Plant                            | 8100    |           |          |           |          |              |         |          | 0.00      |
| Administrative Technology Services              | 8200    |           | -        |           |          |              |         |          | 0.00      |
| Community Services                              | 9100    |           |          |           |          |              |         |          | 0.00      |
| pital Outlay:                                   |         |           |          |           |          |              |         |          | 0.00      |
| Facilities Acquisition and Construction         | 7420    |           |          |           |          |              |         |          |           |
| Other Capital Outlay                            | 9300    |           |          |           |          |              |         |          | 0.00      |
| bt Service: (Function 9200)                     |         |           |          |           |          |              |         |          | 0.00      |
| Redemption of Principal                         | 710     |           |          |           |          |              |         |          |           |
| nterest                                         | 720     |           |          |           |          |              |         |          | 0.00      |
| al Expenditures                                 | 120     | 17,333.12 | 3,322.70 |           |          |              |         |          | 0.00      |
| ess (Deficiency) of Revenues over Expenditures  | 1 ///   |           | 3,322.70 | 733.35    | 0.00     | 0.00         | 0.00    | 802.03   | 22,191.20 |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - ARRA RACE TO THE TOP (Continued)
For the Fiscal Year Ended June 30, 2011

| OTHER FINANCING SOURCES (USES)     |      | Totals |
|------------------------------------|------|--------|
| Loans                              | 3720 |        |
| Sales 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 | 0.0    |
| ransfers Out: (Function 9700)      |      | 0.0    |
| To the 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   |
| tal Other Financing Sources (Uses) |      | 0.00   |
| t Change in Fund Balance           |      | . 0.00 |
| nd Balance, July 1, 2010           | 2800 | . 0.00 |
| justments to Fund Balance          | 2891 |        |
| ding Fund Balance:                 |      |        |
| Nonspendable Fund Balance          | 2710 |        |
| Restricted Fund Balance            | 2720 |        |
| Committed Fund Balance             | 2730 |        |
| Assigned Fund Balance              | 2740 |        |
| Jnassigned Fund Balance            | 2750 |        |
| otal Fund Balance, June 30, 2011   | 2700 | 0.00   |

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Exhibit K-4 DOE Page 12 Fund 434

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - EDUCATION JOBS ACT (Continued)
For the Fiscal Year Ended June 30, 2011

Exhibit K-4 DOE Page 13

|                                                  | T                 | 100        | 200        | 1         |          |              |                                         |                                        | Fund 43      |
|--------------------------------------------------|-------------------|------------|------------|-----------|----------|--------------|-----------------------------------------|----------------------------------------|--------------|
|                                                  | 1                 | 100        |            | 300       | 400      | 500          | 600                                     | 700                                    |              |
|                                                  | Account<br>Number | Salaries   | Employee   | Purchased | Energy   | Materials    | Capital                                 | Other                                  |              |
| EXPENDITURES                                     | Number            | Salaries   | Benefits   | Services  | Services | and Supplies | Outlay                                  | Expenses                               | Totals       |
| Current:                                         |                   |            |            |           |          | 1            |                                         |                                        |              |
| Instruction                                      | 5000              | 792,157.84 | 207,999.81 |           |          |              |                                         | 1                                      |              |
| Pupil Personnel Services                         | 6100              | 23,235.65  | 6,032.95   | 54,604.57 |          |              |                                         |                                        | 1,054,762.22 |
| Instructional Media Services                     | 6200              | 28,678.96  | 8,653.22   |           |          |              | -                                       |                                        | 29,268.60    |
| Instruction and Curriculum Development Services  | 6300              | 28,078.90  | 8,033.22   |           |          |              |                                         |                                        | 37,332.18    |
| Instructional Staff Training Services            | 6400              |            |            | -         |          |              |                                         |                                        | 0.00         |
| Instruction Related Technology                   | 6500              |            |            |           |          | -            |                                         |                                        | 0.00         |
| Board                                            | 7100              |            |            |           |          |              | 1                                       |                                        | 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         |
| Pupil 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         |
| apital Outlay:                                   | 7.00              |            |            |           |          |              |                                         | V///////////////////////////////////// | 0.00         |
| Facilities Acquisition and Construction          | 7420              |            |            |           |          |              |                                         |                                        |              |
| Other Capital Outlay                             | 9300              |            |            |           |          |              |                                         |                                        | 0.00         |
| ebt Service: (Function 9200)                     |                   |            |            |           |          |              | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                                        | 0.00         |
| Redemption of Principal                          | 710               |            |            |           |          |              |                                         |                                        |              |
| Interest                                         | 720               |            |            |           |          |              |                                         |                                        | 0.00         |
| otal Expenditures                                | 1.20              | 844,072.45 | 222,685,98 |           |          |              |                                         |                                        | 0.00         |
| ccess (Deficiency) of Revenues over Expenditures |                   |            | 212,083.98 | 54,604.57 | 0.00     | 0.00         | 0.00                                    | 0.00                                   | 1,121,363.00 |
|                                                  |                   |            |            |           |          |              |                                         |                                        | 0.00         |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - EDUCATION JOBS ACT (Continued)

For the Fiscal Year Ended June 30, 2011

OTHER FINANCING SOURCES (USES) Totals 3720 Sales of Capital Assets 3730 Loss Recoveries Transfers In: From General Fund 3610 From Debt Service Funds 3620 From Capital Projects Funds Interfund 3650 From Permanent Funds 3660 From Internal Service Funds 3670 From Enterprise Funds 3690 Total Transfers In 3600 0.00 Transfers Out: (Function 9700) To the 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 Sources (Uses) 0.00 Net Change in Fund Balance 0.00 Fund Balance, July 1, 2010 2800 Adjustments to Fund Balance 2891 Ending Fund Balance: Nonspendable Fund Balance 2710 Restricted Fund Balance 2720 Committed Fund Balance 2730 Assigned Fund Balance 2740 Unassigned Fund Balance 2750 Total Fund Balance, June 30, 2011 2700 0.00

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Exhibit K-4 DOE Page 13 Fund 435

# DISTRICT SCHOOL BOARD OF GADSDEN COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - MISCELLANEOUS

For the Fiscal Year Ended June 30, 2011

Exhibit K-5 DOE Page 14

| For the Fiscal Year Ended June 30, 2011                      |              | Fund 4 |
|--------------------------------------------------------------|--------------|--------|
|                                                              | Account      | runu 4 |
| REVENUES                                                     | Number       |        |
| Federal Through Local                                        |              |        |
| Interest on Investments                                      | 3280         |        |
| Gain on Sale of Investments                                  | 3431         |        |
| Net Increase (Decrease) in Fair Value of Investments         | 3432         |        |
| Gifts, Grants and Bequests                                   | 3433         |        |
| Other Miscellaneous Local Sources                            | 3440         |        |
| Total Revenues                                               | 3495         |        |
| EXPENDITURES                                                 | 3000         | 0.00   |
| Current:                                                     |              |        |
| Instruction                                                  |              |        |
| Pupil Personnel Services                                     | 5000         |        |
| Instructional Media Services                                 | 6100         |        |
| Instruction and Curriculum Development Services              | 6200         |        |
| Instructional Staff Training Services                        | 6300         |        |
| Instruction Related Technology                               | 6400         |        |
| Board                                                        | 6500         |        |
| General Administration                                       | 7100         |        |
| School Administration                                        | 7200         |        |
| Facilities Acquisition and Construction                      | 7300         |        |
| Fiscal Services                                              | 7410         |        |
| Central Services                                             | 7500         |        |
| Pupil Transportation Services                                | 7700         |        |
| Operation of Plant                                           | 7800         |        |
| Maintenance of Plant                                         | 7900         |        |
| Administrative Technology Services                           | 8100<br>8200 |        |
| Community Services                                           |              |        |
| Capital Outlay:                                              | 9100         |        |
| Facilities Acquisition and Construction                      | 7420         |        |
| Other Capital Outlay                                         | 9300         |        |
| Total Expenditures                                           | 7500         | 0.00   |
| Excess (Deficiency) of Revenues Over Expenditures            |              | 0.00   |
| OTHER FINANCING SOURCES (USES)                               |              | 0.00   |
| Loss Recoveries                                              | 3740         |        |
| Transfers In:                                                | 3740         |        |
| 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   |
| ransfers Out: (Function 9700)                                |              | 0.00   |
| 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   |
| otal Other Financing Sources (Uses)                          |              | 0.00   |
| et Change in Fund Balance                                    |              | 0.00   |
| und Balance, July 1, 2010                                    | 2800         | 0.00   |
| djustments to Fund Balance                                   | 2891         |        |
| nding Fund Balance:                                          |              |        |
| Nonspendable Fund Balance                                    | 2710         |        |
| Restricted Fund Balance                                      | 2720         |        |
| Committed Fund Balance                                       | 2730         |        |
| Assigned Fund Balance                                        | 2740         |        |
| I Ingestoned Fund Dala                                       |              | - 1    |
| Unassigned Fund Balance<br>Total Fund Balance, June 30, 2011 | 2750         |        |

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2011

Exhibit K-6

|                                                      | Account<br>Number | SBE/COBI<br>Bonds<br>210 | Special Act Bonds 220 | Section 1011.14/1011.15<br>F.S. Loans<br>230 | Motor Vehicle<br>Revenue Bonds        | District<br>Bonds | Other Debt<br>Service | ARRA Economic Stimulus<br>Debt Service | DOE Page       |
|------------------------------------------------------|-------------------|--------------------------|-----------------------|----------------------------------------------|---------------------------------------|-------------------|-----------------------|----------------------------------------|----------------|
| REVENUES                                             | Number            | 210                      | 220                   | 230                                          | 240                                   | 250               | 290                   | 299                                    | Totals         |
| Federal:                                             |                   | 1                        |                       |                                              |                                       |                   |                       |                                        |                |
| Miscellaneous Federal Direct                         | 3199              |                          |                       | 1                                            |                                       |                   |                       |                                        |                |
| Miscellaneous Federal Through State                  | 3299              |                          |                       |                                              |                                       |                   |                       |                                        | 0.00           |
| State: CO & DS Distributed                           | 3321              |                          |                       |                                              |                                       |                   |                       |                                        | 0.00           |
| CO & DS Withheld for SBE/COBI Bonds                  | 3322              | 240,705.09               |                       |                                              |                                       |                   |                       |                                        | 0.00           |
| Cost of Issuing SBE/COBI Bonds                       | 3324              | 210,100.05               |                       |                                              |                                       |                   |                       |                                        | 240,705.09     |
| Interest on Undistributed CO&DS                      | 3325              |                          |                       | <del></del>                                  |                                       |                   |                       |                                        | 0.00           |
| SBE/COBI Bond Interest                               | 3326              | 34.83                    |                       |                                              |                                       |                   |                       |                                        | 0.00           |
| Racing Commission Funds                              | 3341              | 34.03                    |                       |                                              | · · · · · · · · · · · · · · · · · · · |                   |                       |                                        | 34:83          |
| Other Miscellaneous State Revenue                    | 3399              | -                        |                       |                                              |                                       |                   |                       |                                        | 0.00           |
| Total State Sources                                  | 3300              | 240,739.92               | 0.00                  | 0.00                                         |                                       |                   |                       |                                        | 0.00           |
| Local:                                               | 3300              | 240,739.92               | 0.00                  | 0.00                                         | 0.00                                  | 0.00              | 0.00                  | 0.00                                   | 240,739.92     |
| District Interest and Sinking Taxes                  | 3412              |                          |                       |                                              |                                       |                   |                       |                                        |                |
| Local Sales Tax                                      | 3418              | 5 7                      |                       |                                              |                                       |                   |                       |                                        | 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           |
| Miscellaneous Local Revenues                         | 3495              |                          |                       |                                              |                                       |                   |                       |                                        | 0.00           |
| Impact Fees                                          | 3496              |                          |                       |                                              |                                       |                   |                       |                                        | 0.00           |
| Refunds of Prior Year Expenditures                   | 3497              |                          | -                     |                                              |                                       |                   |                       |                                        | 0.00           |
| Total Local Sources                                  | 3400              | 0.00                     | 0.00                  | 0.00                                         | 0.00                                  | 5,550.00          |                       |                                        | 5,550.00       |
| Total Revenues                                       | 3000              | 240,739.92               | 0.00                  | 0.00                                         | 0.00                                  | 5,550.00          | 0.00                  | 0.00                                   | 5,550.00       |
| EXPENDITURES (Function 9200)                         | 3000              | 240,739.92               | 0.00                  | 0.00                                         | 0.00                                  | 5,550.00          | 0.00                  | 0.00                                   | 246,289.92     |
| Redemption of Principal                              | 710               | 165,000.00               | 1                     | 1,818,042.00                                 |                                       |                   |                       |                                        |                |
| nterest                                              | 720               | 79,650.00                |                       | 50.070.92                                    |                                       |                   |                       |                                        | 1,983,042.00   |
| dues and Fees                                        | 730               | 157.57                   |                       | . 50,070.92                                  |                                       |                   |                       |                                        | 129,720.92     |
| fiscellaneous Expenses                               | 790               | 101.07                   |                       | -                                            |                                       |                   |                       |                                        | 157.57         |
| otal Expenditures                                    |                   | 244,807.57               | 0.00                  | 1,868,112.92                                 | 0.00                                  | 200               |                       |                                        | 0.00           |
| xcess (Deficiency) of Revenues Over Expenditures     |                   | (4,067.65)               | 0.00                  | (1,868,112.92)                               | 0.00                                  | 0.00              | 0.00                  | 0.00                                   | 2,112,920.49   |
|                                                      |                   | (1,007.03)               | 0.00                  | (1,000,112.92)                               | 0.00                                  | 5,550.00          | 0.00                  | 0.00                                   | (1,866,630.57) |

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, 2011

| OTHER OR                                                   | Account<br>Number | SBE/COBI<br>Bonds<br>210 | Special Act Bonds 220 | F.S. Loans<br>230 | Motor Vehicle<br>Revenue Bonds<br>240 | District<br>Bonds | Other Debt<br>Service | ARRA Economic Stimulus<br>Debt Service | DOE Page     |
|------------------------------------------------------------|-------------------|--------------------------|-----------------------|-------------------|---------------------------------------|-------------------|-----------------------|----------------------------------------|--------------|
| OTHER FINANCING SOURCES (USES) Sale of Bonds               |                   |                          |                       | 1 250             | 240                                   | 250               | 290                   | 299                                    | Totals       |
| Premium on Sale of Bonds                                   | 3710              |                          |                       |                   |                                       |                   |                       |                                        |              |
| Proceeds of Refunding Bonds                                | 3791              |                          |                       |                   |                                       |                   |                       | -                                      | 0.0          |
| Premium on Refunding Bonds                                 | 3715              |                          |                       |                   |                                       |                   |                       |                                        | 0.0          |
| Proceeds of Loans                                          | 3792              |                          |                       |                   |                                       |                   |                       |                                        | 0.0          |
| Proceeds of Certificates of Participation                  | 3720              |                          |                       |                   |                                       |                   |                       |                                        | 0.0          |
| Proceeds of Certificates of Participation                  | 3750              |                          |                       |                   |                                       |                   |                       |                                        | 0.0          |
| Premium on Certificates of Participation                   | 3793              |                          |                       |                   |                                       |                   |                       |                                        | 0.0          |
| Proceeds of Forward Supply Contract                        | 3760              |                          |                       |                   |                                       |                   |                       |                                        | 0.0          |
| Payments to Refunded Bond Escrow Agent (Function 9299)     | 760               |                          |                       |                   |                                       |                   |                       |                                        | 0.0          |
| Discounts on Sale of Bonds (Function 9299)                 | 891               |                          |                       |                   |                                       |                   |                       |                                        | 0.00         |
| Discounts on Refunding Bonds (Function 9299)               | 892               |                          |                       |                   |                                       |                   |                       |                                        | 0.00         |
| Discounts on Certificates of Participation (Function 9299) | €93               |                          |                       |                   |                                       |                   |                       |                                        | 0.00         |
| Transfers In:                                              |                   |                          |                       |                   |                                       |                   |                       |                                        | 0.00         |
| From General Fund From Capital Projects Funds              | 3610              |                          |                       |                   |                                       |                   |                       |                                        |              |
|                                                            | 3630              |                          | ,                     | 1,868,112.92      |                                       |                   |                       |                                        | 0.00         |
| From Special Revenue Funds Interfund                       | 3640              |                          |                       | 1)355,112,72      |                                       |                   |                       |                                        | 1,868,112.92 |
| From Permanent Funds                                       | 3650              |                          |                       |                   |                                       |                   |                       |                                        | 0.00         |
|                                                            | 3660              |                          |                       |                   | -                                     |                   |                       |                                        | 0.00         |
| From Internal Service Funds                                | 3670              |                          |                       |                   |                                       |                   |                       |                                        | 0.00         |
| From Enterprise Funds                                      | 3690              |                          |                       |                   |                                       |                   |                       |                                        | 0.00         |
| Total Transfers In<br>transfers Out: (Function 9700)       | 3600              | 0.00                     | 0.00                  | 1,868,112.92      | 0.00                                  | 0.00              |                       |                                        | 0.00         |
| To General Fund                                            |                   |                          |                       | 1,000,112.72      | 0.00                                  | 0.00              | 0.00                  | 0.00                                   | 1,868,112.92 |
| To Capital Projects Funds                                  | 910               |                          |                       |                   |                                       |                   |                       |                                        |              |
| To Special Revenue Funds                                   | 930               |                          |                       |                   |                                       | (7,787.83)        |                       |                                        | 0.00         |
| Interfund                                                  | 940               |                          |                       |                   |                                       | (7,707.03)        |                       | · · · · · · · · · · · · · · · · · · ·  | (7,787.83)   |
| To Permanent Funds                                         | 950               |                          |                       |                   |                                       |                   |                       |                                        | 0.00         |
| To Internal Service Funds                                  | 960               |                          |                       |                   |                                       |                   |                       |                                        | 0.00         |
| To Enterprise Funds                                        | 970               |                          |                       |                   | -                                     |                   |                       |                                        | 0.00         |
| Total Transfers Out                                        | 990 .             |                          |                       |                   |                                       |                   |                       |                                        | 0.00         |
|                                                            | 9700              | 0.00                     | 0.00                  | 0.00              | 0.00                                  | (7,787.83)        |                       |                                        | 0.00         |
| otal Other Financing Sources (Uses)                        |                   | 0.00                     | 0.00                  | 1,868,112.92      | 0.00                                  | (7,787.83)        | 0.00                  | .0.00                                  | (7,787.83)   |
| t Change in Fund Balances                                  |                   | (4,067:65)               | 0.00                  | 0.00              | 0.00                                  |                   | 0.00                  | 0.00                                   | 1,860,325.09 |
| nd Balances, July 1, 2010                                  | 2800              | 44,642.23                |                       |                   | 0.00                                  | (2,237.83)        | 0.00                  | 0.00                                   | (6,305.48)   |
| ljustments to Fund Balances                                | 2891              |                          |                       |                   |                                       | 2,237.83          |                       |                                        | 46,880.06    |
| ding Fund Balance:                                         |                   |                          |                       |                   |                                       | -                 |                       |                                        | 0.00         |
| Nonspendable Fund Balance                                  | 2710              |                          |                       |                   | . 1                                   |                   |                       |                                        |              |
| Restricted Fund Balance                                    | 2720              |                          |                       |                   |                                       |                   |                       |                                        | 0.00         |
| Committed Fund Balance                                     | 2730              |                          |                       |                   |                                       |                   |                       |                                        | 0.00         |
| Assigned Fund Balance                                      | 2740              | 40,574,58                |                       |                   |                                       |                   |                       |                                        | 0.00         |
| Unassigned Fund Balance                                    | 2750              |                          |                       |                   |                                       |                   |                       |                                        | 40,574.58    |
| Total Fund Balances, June 30, 2011                         | 2700              | 40,574.58                | 0.00                  | 0.00              |                                       |                   |                       |                                        | 0.00         |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2011

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | - Account<br>Number | Capital Outlay Bond<br>Issues (COBI)<br>310 | Special Act Bonds<br>(Racetrack) | Section<br>1011.14/1011.15 F.S.<br>Loans | Public Education<br>Capital Outlay (PECO) | District<br>Bonds | Capital Outlay<br>and<br>Debt Service Funds | Capital Improvement<br>Section 1011.71(2) F.S. | Voted Capital<br>Improvement | Other<br>Capital           | ARRA Economic Stimulus | Exhibi<br>DOE Pa |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------------------|----------------------------------|------------------------------------------|-------------------------------------------|-------------------|---------------------------------------------|------------------------------------------------|------------------------------|----------------------------|------------------------|------------------|
| REVENUES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | - Trained           | 310                                         | 320                              | 330                                      | 340                                       | 350               | 360                                         | 370                                            | 380                          | Projects<br>390            | Capital Projects       |                  |
| Federal:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1 1                 |                                             |                                  |                                          |                                           |                   |                                             | 1                                              | 300                          | 390                        | 399                    | Totals           |
| Miscellaneous Federal Direct                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 3199                |                                             |                                  |                                          | 1                                         |                   |                                             | 1                                              |                              |                            |                        |                  |
| Miscellaneous Federal Through State                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3299                |                                             |                                  |                                          |                                           |                   |                                             | 1                                              |                              |                            |                        |                  |
| State:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3299                |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 0                |
| CO&DS Distributed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                     |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 0                |
| Interest on Undistributed CO&DS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3321<br>3325        |                                             |                                  |                                          |                                           |                   | 46,344.00                                   |                                                | 1                            |                            |                        |                  |
| SBE/COBI Bond Interest                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3325                |                                             |                                  |                                          | -                                         |                   | 2,543.08                                    |                                                | -                            |                            |                        | 46,344           |
| Racing Commission Funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3341                |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 2,543            |
| Public Education Capital Outlay (PECO)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                     |                                             |                                  |                                          |                                           |                   |                                             | -                                              |                              |                            |                        | 0                |
| Classrooms First Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3391                |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 0                |
| School Infrastructure Thrift Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3392                |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 0                |
| Effort Index Grant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3393                |                                             |                                  |                                          |                                           |                   | .> .                                        | -                                              |                              |                            |                        | . 0.             |
| Smart Schools Small County Assistance Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3394                |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 0.               |
| Class Size Reduction/Capital Funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3395                |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 0.               |
| Charter School Capital Outlay Funding                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3396                |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 0.0              |
| Other Miscellaneous State Revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 3397                |                                             |                                  |                                          |                                           |                   |                                             |                                                | -                            |                            |                        | 0.0              |
| Total State Sources                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3399                |                                             |                                  |                                          |                                           |                   | -                                           |                                                |                              | 119,294.00                 |                        | 119,294.0        |
| ocal:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3300                | 0.00                                        | 0.00                             | 0.00                                     | 0.00                                      | 0.00              | 48,887.08                                   |                                                |                              |                            |                        | 0.0              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                     |                                             |                                  |                                          |                                           | 0.00              | 48,887.08                                   | 0.00                                           | 0.00                         | 119,294.00                 | 0.00                   | 168,181.0        |
| District Local Capital Improvement Tax                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3413                |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 133,1011         |
| Local Sales Tax                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3418                |                                             |                                  |                                          |                                           |                   |                                             | 2,043,579.81                                   |                              |                            |                        | 2,043,579.8      |
| Tax Redemptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3421                |                                             |                                  |                                          |                                           | -                 |                                             |                                                |                              |                            |                        | 0.0              |
| Interest on Investments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3431                |                                             |                                  |                                          | -                                         |                   |                                             | 152,419.76                                     |                              |                            |                        | 152,419.7        |
| Gain on Sale of Investments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3432                |                                             | ,                                |                                          |                                           |                   | 541.81                                      | 19,288.70                                      |                              | 5,494.55                   |                        | 25,325.0         |
| Net Increase (Decrease) in Fair Value of Investments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3433                |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 0.0              |
| Gifts, Grants, and Bequests                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3440                |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 0.00             |
| Miscellaneous Local Sources                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3495                |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 0.00             |
| Impact Fees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3496                |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 0.00             |
| Total Local Sources                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3400                | 0.00                                        | 0.00                             | 0.00                                     | . 0.00                                    |                   |                                             |                                                |                              |                            |                        | 0.00             |
| tal Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 3000                | 0.00                                        | 0.00                             | 0.00                                     | 0.00                                      | 0.00              | 541.81                                      | 2,215,288.27                                   | 0.00                         | 5,494.55                   | 0.00                   | 2,221,324.63     |
| PENDITURES (Function 7400)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                     |                                             | 0.00                             | 0.00                                     | 0.00                                      | 0.00              | 49,428.89                                   | 2,215,288.27                                   | 0.00                         | 124,788.55                 | 0.00                   | 2,389,505.71     |
| Library Books                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 610                 | -                                           | - 1                              |                                          |                                           |                   |                                             |                                                |                              |                            | 0.00                   | 2,307,303.71     |
| Audio-Visual Materials (Non-consumable)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 620                 |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        |                  |
| Buildings and Fixed Equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 630                 |                                             |                                  |                                          | -                                         |                   |                                             |                                                |                              |                            |                        | 0.00             |
| Furniture, Fixtures and Equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 640                 | -                                           |                                  |                                          |                                           |                   |                                             |                                                |                              | 119,387.18                 | -                      | 0.00             |
| Motor Vehicles (Including Buses)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 650                 |                                             |                                  |                                          |                                           | -                 |                                             | 151,391.01                                     |                              | 2,633.00                   |                        | 119,387.18       |
| Land                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 660                 |                                             |                                  |                                          |                                           |                   |                                             | 2,202,549.00                                   |                              | 2,053.00                   |                        | 154,024.01       |
| Improvements Other than Buildings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 670                 |                                             |                                  |                                          |                                           |                   |                                             |                                                | -                            |                            |                        | 2,202,549.00     |
| Remodeling and Renovations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 680                 |                                             |                                  |                                          |                                           |                   |                                             | 159,404.66                                     |                              | 1,700.00                   |                        | 0.00             |
| Computer Software                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 690                 |                                             |                                  |                                          |                                           |                   |                                             | 367,684.68                                     |                              | 201,243.39                 |                        | 161,104.66       |
| t Service (Function 9200)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 100                 | -                                           |                                  |                                          |                                           |                   |                                             |                                                |                              | 201,243.39                 | -                      | - 568,928.07     |
| Redemption of Principal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 710                 |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 0.00             |
| nterest                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 720                 |                                             |                                  |                                          |                                           |                   |                                             | * .                                            |                              | 1                          |                        |                  |
| Dues and Fees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 730                 |                                             |                                  |                                          |                                           |                   |                                             |                                                |                              |                            |                        | 0.00             |
| fiscellaneous Expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 790                 |                                             |                                  |                                          |                                           |                   | . 115.46                                    |                                                |                              |                            |                        | 0.00             |
| Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 790                 |                                             |                                  |                                          |                                           |                   | 112.10                                      |                                                |                              |                            |                        | 115.46           |
| ss (Deficiency) of Revenues Over Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1                   | 0.00                                        | 0.00                             | 0.00                                     | 0.00                                      | 0.00              | 115.46                                      | 2,881,029.35                                   | 0.00                         |                            |                        | 0.00             |
| The same of the sa |                     | 0.00                                        | 0.00                             | 0.00                                     | 0.00                                      | 0.00              | 49,313.43                                   | (665,741.08)                                   | 0.00                         | 324,963.57<br>(200,175.02) | 0.00                   | 3,206,108.38     |

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2011

|                                                            | . 1               | Capital Outlay Bond  | tlay Bond Special Act Bonds F.S. Public Education Capital District Capital Outlay and Debt |              |                   |                          |                                          |                                                |                              | Other                                   | DOE Pa                                     |                                 |  |
|------------------------------------------------------------|-------------------|----------------------|--------------------------------------------------------------------------------------------|--------------|-------------------|--------------------------|------------------------------------------|------------------------------------------------|------------------------------|-----------------------------------------|--------------------------------------------|---------------------------------|--|
|                                                            | Account<br>Number | Issues (COBI)<br>310 | (Racetrack)                                                                                | Loans<br>330 | Outlay (PECO) 340 | District<br>Bonds<br>350 | Capital Outlay and Debt<br>Service Funds | Capital Improvement<br>Section 1011 71(2) F.S. | Voted Capital<br>Improvement | Capital<br>Projects                     | ARRA Economic Stimulus<br>Capital Projects |                                 |  |
| OTHER FINANCING SOURCES (USES)                             |                   |                      |                                                                                            |              | 340               | 330                      | 360                                      | 370                                            | 380                          | 390                                     | 399                                        | Totals                          |  |
| Sale of Bonds                                              | 3710              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            |                                 |  |
| Premium on Sale of Bonds                                   | 3791              |                      |                                                                                            |              |                   |                          | -                                        |                                                |                              |                                         |                                            |                                 |  |
| Proceeds of Refunding Bonds                                | 3715              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            |                                 |  |
| Premium on Refunding Bonds                                 | 3792              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            |                                 |  |
| Loans                                                      | 3720              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            |                                 |  |
| Sales of Capital Assets                                    | 3730              |                      |                                                                                            |              |                   |                          |                                          | 1,818,042.00                                   |                              |                                         |                                            | 1,818,04                        |  |
| Loss Recoveries                                            | 3740              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            | 1,010,04                        |  |
| Proceeds of Certificates of Participation                  | 3750              |                      |                                                                                            | -            |                   |                          |                                          |                                                |                              |                                         |                                            |                                 |  |
| Premium on Certificates of Participation                   | 3793              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            |                                 |  |
| Proceeds of Forward Supply Contract                        | 3760              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            |                                 |  |
| Proceeds from Special Facilities Construction Advance      | 3770              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            |                                 |  |
| Payments to Refunded Bond Escrow Agent (Function 9299)     | 760               |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            |                                 |  |
| Discounts on Sale of Bonds (Function 9299)                 | 891               |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            |                                 |  |
| Discounts on Refunding Bonds (Function 9299)               | 892               |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         | -                                          | (                               |  |
| Discounts on Certificates of Participation (Function 9299) |                   |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         | -                                          | . 0                             |  |
| runsfers In:                                               | 893               |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            | 0                               |  |
| From General Fund                                          | 1                 |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            | 0                               |  |
| From Debt Service Funds                                    | 3610              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            |                                 |  |
| From Special Revenue Funds                                 | 3620              |                      |                                                                                            |              |                   |                          |                                          | 7,787.83                                       |                              |                                         |                                            | 0                               |  |
| Interfund                                                  | 3640              |                      |                                                                                            |              |                   |                          |                                          | 7,787.83                                       |                              |                                         |                                            | 7,787                           |  |
| From Permanent Funds                                       | 3650              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            | 0.                              |  |
|                                                            | 3660              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            | 0.                              |  |
| From Internal Service Funds                                | 3670              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            | 0.                              |  |
| From Enterprise Funds                                      | 3690              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            | 0.                              |  |
| Total Transfers in                                         | 3600              | 0.00                 | 0.00                                                                                       | 0.00         | 0.00              | 0.00                     | 0.00                                     | 2 200 00                                       |                              |                                         |                                            | 0.                              |  |
| ransfers Out: (Function 9700)                              |                   |                      |                                                                                            |              |                   | 0.00                     | 0.00                                     | 7,787.83                                       | 0.00                         | 0.00                                    | 0.00                                       | 7,787.                          |  |
| To General Fund                                            | 910               |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            |                                 |  |
| To Debt Service Funds                                      | 920               |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            | 0.0                             |  |
| To Special Revenue Funds                                   | 940               |                      |                                                                                            |              | -                 |                          |                                          | (1,868,112.92)                                 |                              |                                         |                                            | . (1,868,112.9                  |  |
| Interfund                                                  | 950               |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            | 0.0                             |  |
| To Permanent Funds                                         | 960               |                      |                                                                                            |              |                   | -                        |                                          |                                                |                              |                                         |                                            | 0.0                             |  |
| To Internal Service Funds                                  | 970               |                      |                                                                                            |              |                   | -                        |                                          |                                                |                              |                                         |                                            | 0.0                             |  |
| To Enterprise Funds                                        | 990               |                      |                                                                                            |              |                   |                          |                                          |                                                |                              |                                         |                                            | 0.0                             |  |
| Total Transfers Out                                        | 9700              | 0.00                 | 0.00                                                                                       | 0.00         | 0.00              |                          |                                          |                                                |                              |                                         |                                            | 0.0                             |  |
| etal Other Financing Sources (Uses)                        | -                 | 0.00                 | 0.00                                                                                       | 0.00         | 0.00              | . 0.00                   | 0.00                                     | (1,868,112.92)                                 | 0.00                         | 0.00                                    | 0.00                                       | (1,868,112.9)                   |  |
| et Change in Fund Balances                                 |                   | 0.00                 | 0.00                                                                                       | 0.00         | 0.00              | 0.00                     | 0.00                                     | (42,283.09)                                    | 0.00                         | 0.00                                    | 0.00                                       | (42,283.0                       |  |
| nd Balances, July 1, 2010                                  | 2800              |                      | 0.00                                                                                       | 0.00         | 0.00              | 0.00                     | 49,313.43                                | (708,024.17)                                   | 0.00                         | (200,175.02)                            | 0.00                                       | (858,885.76                     |  |
| justments to Fund Balances                                 | 2891              |                      |                                                                                            |              |                   |                          | 63,926.96                                | 2,508,226.03                                   | 200                          | 838,939.53                              | 0.00                                       | CONTRACTOR SERVICE AND ADDRESS. |  |
| ding Fund Balance:                                         | 2007              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              | 211111111111111111111111111111111111111 | -                                          | 3,411,092.52                    |  |
| Nonspendable Fund Balance                                  | 2710              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              | -                                       |                                            | 0.00                            |  |
| Restricted Fund Balance                                    | 2720              | -                    |                                                                                            |              |                   |                          |                                          | 4.4                                            |                              |                                         |                                            |                                 |  |
| Committed Fund Balance                                     | 2730              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              | -                                       |                                            | 0.00                            |  |
| Assigned Fund Balance                                      | 2740              |                      |                                                                                            |              |                   |                          |                                          |                                                | -                            |                                         |                                            | 0.00                            |  |
| Unassigned Fund Balance                                    | 2750              |                      |                                                                                            |              |                   |                          | 113,240.39                               | 1,800,201.86                                   |                              | 638,764.51                              |                                            | 0.00                            |  |
| Total Fund Balances, June 30, 2011                         | 2700              |                      |                                                                                            |              |                   |                          |                                          |                                                |                              | 030,704.31                              |                                            | 2,552,206.76                    |  |
|                                                            | 2/00              | 0.00                 | 0.00                                                                                       | 0.00         | 0.00              | 0.00                     | 113,240.39                               | 1,800,201.86                                   | 0.00                         | 638,764.51                              | 0.00                                       | 2,552,206.76                    |  |

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND For the Fiscal Year Ended June 30, 2011

Exhibit K-8 DOE Page 18

| Tot the Piscal Fear Ended June 30, 2011                              |         | Fund 0 |
|----------------------------------------------------------------------|---------|--------|
|                                                                      | Account |        |
| REVENUES                                                             | Number  |        |
| Federal Direct                                                       |         |        |
| Federal Through State and Local                                      | 3100    |        |
| State Sources                                                        | 3200    |        |
| Local Sources                                                        | 3300    |        |
| Total Revenues                                                       | 3400    |        |
| EXPENDITURES                                                         |         | 0.0    |
| Current:                                                             |         |        |
| Instruction                                                          |         |        |
| Pupil Personnel Services                                             | 5000    |        |
| Instructional Media Services                                         | 6100    |        |
| Instruction and Commission B                                         | 6200    |        |
| Instruction and Curriculum Development Services                      | 6300    |        |
| Instructional Staff Training Services Instruction Related Technology | 6400    |        |
| Board Technology                                                     | 6500    |        |
| General Administration                                               | 7100    |        |
| School Administration                                                | 7200    |        |
| School Administration                                                | 7300    |        |
| Facilities Acquisition and Construction                              | 7410    |        |
| Fiscal Services                                                      | 7500    | -      |
| Central Services                                                     | 7700    |        |
| Pupil Transportation Services                                        | 7800    | -      |
| Operation of Plant                                                   | 7900    |        |
| Maintenance of Plant                                                 | 8100    |        |
| Administrative Technology Services                                   | 8200    |        |
| Community Services                                                   | 9100    |        |
| Capital Outlay:                                                      | 9100    |        |
| Facilities Acquisition and Construction                              | 7420    |        |
| Other Capital Outlay                                                 | 9300    |        |
| Debt Service: (Function 9200)                                        | 9300    |        |
| Retirement of Principal                                              | 710     |        |
| Interest                                                             | 710     |        |
| Total Expenditures                                                   | 720     |        |
| Excess (Deficiency) of Revenues Over Expenditures                    |         | 0.00   |
| OTHER FINANCING SOURCES (USES)                                       |         | 0.00   |
| ales of Capital Assets                                               |         |        |
| oss Recoveries                                                       | 3730    |        |
| ransfers In:                                                         | 3740    |        |
| From General Fund                                                    |         |        |
| From Debt Service Funds                                              | 3610    |        |
| From Capital Projects Funds                                          | 3620    |        |
| From Special Revenue Funds                                           | 3630    |        |
| From Internal Service Funds                                          | 3640    |        |
| From Enterprise Funds                                                | 3670    |        |
| Total Transfers In                                                   | 3690    |        |
| ransfers Out: (Function 9700)                                        | 3600    | 0.00   |
| To General Fund                                                      |         |        |
| To Debt Service Funds                                                | 910     |        |
| To Capital Projects Funds                                            | 920     |        |
| To Capital Projects Funds                                            | 930     |        |
| To Special Revenue Funds                                             | 940     |        |
| To Internal Service Funds                                            | 970     |        |
| To Enterprise Funds                                                  | 990     |        |
| Total Transfers Out                                                  | 9700    | 0.00   |
| otal Other Financing Sources (Uses)                                  |         |        |
| et Change in Fund Balance                                            | -       | 0.00   |
| and Balance, July 1, 2010                                            | 2000    | 0.00   |
| djustments to Fund Balance                                           | 2800    |        |
| nding Fund Balance:                                                  | 2891    |        |
| Nonspendable Fund Balance                                            | 2512    |        |
| Restricted Fund Balance                                              | 2710    |        |
| Committed Fund Balance                                               | 2720    |        |
| Assigned Fund Balance                                                | 2730    |        |
| Unassigned Fund Balance                                              | 2740    |        |
|                                                                      |         |        |
| Total Fund Balance, June 30, 2011                                    | 2750    |        |

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2011

Exhibit K-9

| For the Fiscal Year Ended June 30, 2011              |                | Self-                   | Self-                          |                                         |                                         |                           | DOE Pag |       |        |
|------------------------------------------------------|----------------|-------------------------|--------------------------------|-----------------------------------------|-----------------------------------------|---------------------------|---------|-------|--------|
|                                                      | Account Number | Insurance<br>Consortium | Insurance<br>Consortium<br>912 | Self-<br>Insurance<br>Consortium<br>913 | Self-<br>Insurance<br>Consortium<br>914 | ARRA<br>Consortium<br>915 | Other   | Other |        |
| OPERATING REVENUES                                   |                |                         |                                | 710                                     | 714                                     | 713                       | 921     | 922   | Totals |
| Charges for Services                                 | 3481           |                         |                                |                                         |                                         |                           |         |       | ,      |
| Charges for Sales                                    | 3482           |                         |                                |                                         |                                         |                           |         |       | 0.     |
| Premium Revenue                                      | 3484           |                         |                                |                                         |                                         |                           |         |       | 0.     |
| Other Operating Revenues                             | 3489           |                         |                                |                                         |                                         |                           |         |       | 0.     |
| Total Operating Revenues                             |                | 0.00                    | 0.00                           | 0.00                                    | 0.00                                    | 0.00                      | 0.00    |       | 0.     |
| OPERATING EXPENSES (Function 9900)                   |                |                         | 0.00                           | 0.00                                    | 0.00                                    | 0.00                      | 0.00    | 0.00  | . 0.   |
| Salaries                                             | 100            |                         |                                |                                         | - 1                                     |                           |         |       |        |
| Employee Benefits                                    | 200            |                         |                                |                                         |                                         |                           |         |       | 0.0    |
| Purchased Services                                   | 300            |                         |                                |                                         |                                         |                           |         |       | 0.0    |
| Energy Services                                      | 400            |                         |                                |                                         |                                         |                           |         |       | 0.0    |
| Materials and Supplies                               | 500            |                         |                                |                                         |                                         |                           |         |       | 0.0    |
| Capital Outlay                                       | 600            |                         |                                |                                         |                                         |                           |         |       | 0.0    |
| Other Expenses                                       | 700            |                         |                                |                                         |                                         |                           |         |       | .0.0   |
| Depreciation                                         | 780            |                         |                                |                                         |                                         |                           |         |       | 0.0    |
| Total Operating Expenses                             | /80            | 0.00                    |                                |                                         |                                         |                           |         |       | 0.0    |
| Operating Income (Loss)                              |                |                         | 0.00                           | 0.00                                    | 0.00                                    | 0.00                      | 0.00    | 0.00  | 0.0    |
| NONOBERATING DEVENTING (EXPENSES)                    |                | 0.00                    | 0.00                           | 0.00                                    | 0.00                                    | 0.00                      | 0.00    | 0.00  | 0.0    |
| NONOPERATING REVENUES (EXPENSES)                     |                |                         |                                |                                         |                                         |                           |         |       | 0.0    |
| Interest on Investments                              | 3431           |                         |                                |                                         |                                         |                           |         | 1     | 0.0    |
| Gain on Sale of Investments                          | 3432           |                         |                                |                                         |                                         |                           |         |       | 0.0    |
| Net Increase (Decrease) in Fair Value of Investments | 3433           |                         |                                |                                         |                                         |                           |         |       | 0.0    |
| Gifts, Grants and Bequests                           | 3440           |                         |                                |                                         |                                         |                           |         |       |        |
| Miscellaneous Local Sources                          | 3495           |                         |                                |                                         |                                         |                           |         |       | 0.0    |
| oss Recoveries                                       | 3740           |                         |                                |                                         |                                         |                           |         | -     | 0.0    |
| Gain on Disposition of Assets                        | 3780           |                         |                                |                                         |                                         |                           |         |       |        |
| nterest Expense (Function 9900)                      | 720            |                         |                                |                                         |                                         |                           |         |       | 0.00   |
| Aiscellaneous Expense (Function 9900)                | 790            |                         |                                |                                         |                                         |                           |         |       | 0.00   |
| oss on Disposition of Assets (Function 9900)         | 810            |                         |                                |                                         |                                         |                           |         |       | 0.00   |
| otal Nonoperating Revenues (Expenses)                |                | 0.00                    | 0.00                           | 0.00                                    | 0.00                                    | 0.00                      | 0.00    | 0.00  | 0.00   |
| ncome (Loss) Before Operating Transfers              |                | 0.00                    | 0.00                           | 0.00                                    | 0.00                                    | 0.00                      | 0.00    | 0.00  | 0.00   |
| ransfers In:                                         |                |                         |                                |                                         | 0.00                                    | 0.00                      | 0.00    | 0.00  | 0.00   |
| From General Fund                                    | 3610           |                         |                                | 1                                       |                                         |                           | 1       |       |        |
| 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   |
| ransfers Out: (Function 9700)                        | 3000           | 0.00                    | 0.00                           | 0.00                                    | 0.00                                    | 0.00                      | 0.00    | 0.00  | 0.00   |
| To General Fund                                      | 0.0            |                         |                                | 1                                       |                                         |                           |         |       | - 0,00 |
| To Debt Service Funds                                | 910            |                         |                                |                                         |                                         |                           |         |       | 0.00   |
| To Capital Projects Funds                            | 920            |                         |                                |                                         |                                         |                           |         |       | 0.00   |
| To Special Revenue Funds                             | 930            |                         |                                |                                         |                                         |                           |         |       | 0.00   |
| Interfund                                            | 940            |                         |                                |                                         |                                         |                           |         |       | 0.00   |
| To Permanent Funds                                   | 950            |                         |                                |                                         |                                         |                           |         |       | 0.00   |
| To Internal Service Funds                            | 960            |                         |                                |                                         |                                         |                           |         |       | 0.00   |
| Total Transfers Out                                  | 970            |                         |                                |                                         |                                         |                           |         |       | 0.00   |
|                                                      | 9700           | 0.00                    | 0.00                           | 0.00                                    | 0.00                                    | 0.00                      | 0.00    | 0.00  | 0.00   |
| hange in Net Assets                                  |                | 0.00                    | 0.00                           | 0.00                                    | 0.00                                    | 0.00                      | 0.00    | 0.00  |        |
| t Assets, July 1, 2010                               | 2880           |                         |                                |                                         |                                         |                           | 0.00    | 0.00  | 0.00   |
| justments to Net Assets                              | 2896           |                         |                                |                                         |                                         |                           |         |       | 0.00   |
| t Assets, June 30, 2011                              | 2780           |                         |                                |                                         |                                         |                           |         |       | 0.00   |

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2011

|                                                      |         | Self-            | Self-            | Self-     | Self-     | Self-     | Consortium | 01.1.                  | DOE Page 2                                        |
|------------------------------------------------------|---------|------------------|------------------|-----------|-----------|-----------|------------|------------------------|---------------------------------------------------|
|                                                      | Account | Insurance<br>711 | Insurance<br>712 | Insurance | Insurance | Insurance | Programs   | Other Internal Service |                                                   |
| OPERATING REVENUES                                   | rumoci  | . /11            | 712              | 713       | .714      | 715       | 731        | 791                    | Totals                                            |
| Charges for Services                                 | 3481    |                  |                  |           |           |           |            |                        | Totals                                            |
| Charges for Sales                                    | 3482    |                  |                  |           |           |           |            |                        | 0.00                                              |
| Premium Revenue                                      | 3484    |                  |                  |           |           |           |            |                        | 0.00                                              |
| Other Operating Revenue                              | 3489    |                  |                  |           |           |           |            |                        | 0.00                                              |
| Total Operating Revenues                             | 3407    | 0.00             | 0.00             |           |           |           |            |                        | 0.00                                              |
| OPERATING EXPENSES (Function 9900)                   |         | 0.00             | 0.00             | 0.00      | 0.00      | 0.00      | 0.00       | 0.00                   | 0.00                                              |
| Salaries                                             | 100     |                  | 1                |           |           |           |            |                        | 0.00                                              |
| Employee Benefits                                    | 200     |                  |                  |           |           |           |            | 1                      | 0.00                                              |
| Purchased Services                                   | 300     |                  |                  |           |           |           |            |                        | 0.00                                              |
| Energy Services                                      | 400     |                  |                  |           |           |           |            |                        | 0.00                                              |
| Materials and Supplies                               | 500     | -                |                  |           |           |           |            |                        | 0.00                                              |
| Capital Outlay                                       | 600     |                  |                  |           |           |           |            |                        | . 0.00                                            |
| Other Expenses                                       | 700     |                  |                  |           |           |           |            |                        | 0.00                                              |
| Depreciation                                         | 780     |                  |                  |           |           |           |            | -                      | 0.00                                              |
| Total Operating Expenses                             | 700     | 0.00             | 0.00             |           |           |           |            |                        | 0.00                                              |
| Operating Income (Loss)                              |         | 0.00             |                  | 0.00      | 0.00      | 0.00      | 0.00       | 0.00                   | 0.00                                              |
| NONOPERATING REVENUES (EXPENSES)                     |         | 0.00             | 0.00             | 0.00      | 0.00      | 0.00      | 0.00       | 0.00                   |                                                   |
| Interest on Investments                              | 3431    |                  |                  |           |           |           |            | 0.00                   | 0.00                                              |
| Gain on Sale of Investments                          | 3431    |                  |                  |           |           |           |            |                        |                                                   |
| Net Increase (Decrease) in Fair Value of Investments | 3433    |                  |                  |           |           |           |            |                        | 0.00                                              |
| Gifts, Grants and Bequests                           | 3440    |                  |                  |           |           |           |            |                        | 0.00                                              |
| Miscellaneous Local Sources                          | 3495    |                  |                  |           |           |           |            |                        |                                                   |
| Loss Recoveries                                      | 3740    |                  |                  |           |           |           |            |                        | 0.00                                              |
| Gain on Disposition of Assets                        | 3780    |                  |                  |           |           |           |            |                        | 0.00                                              |
| Interest Expense (Function 9900)                     | 720     |                  |                  |           |           |           |            |                        | 0.00                                              |
| Miscellaneous Expense (Function 9900)                | 790     |                  |                  |           |           |           |            |                        | 0.00                                              |
| Loss on Disposition of Assets (Function 9900)        | 810     |                  |                  |           |           |           |            | -                      | 0.00                                              |
| Total Nonoperating Revenues (Expenses)               | 010     | 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 In:                                        |         | 0.00             | 0.00             | 0.00      | 0.00      | 0.00      | 0.00       | 0.00                   | 0.00                                              |
| From General Fund                                    | 3610    |                  |                  | -         |           | T T       |            | 0.00                   | 0.00                                              |
| From Debt Service Funds                              | 3620    |                  |                  |           |           |           |            | 1                      | 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                                              |
| Transfers Out: (Function 9700)                       | 3000    | 0.00             | 0.00             | 0.00      | 0.00      | 0.00      | 0.00       | 0.00                   | 0.00                                              |
| To General Fund                                      | 910     |                  |                  | 1         |           |           |            | 0.00                   | 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                                              |
| Change in Net Assets                                 | 7.00    | 0.00             | 0.00             | 0.00      | 0.00      | 0.00      | 0.00       | 0.00                   | 0.00                                              |
| Net Assets, July 1, 2010                             | 2880    | 0.00             | 0.00             | 0.00      | 0.00      | 0.00      | 0.00       | 0.00                   | 0.00                                              |
| Adjustments to Net Assets                            | 2896    |                  |                  |           |           |           |            | 0.00                   | THE RESERVE AS A PROPERTY ASSESSMENT AND ADDRESS. |
| Net Assets, June 30, 2011                            | 2780    |                  |                  |           |           |           |            |                        | 0.00                                              |
|                                                      | 2/00    |                  |                  |           |           |           |            |                        | 0.00                                              |

### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY SCHOOL INTERNAL FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES June 30, 2011

Exhibit K-11 DOE Page 21

|                                               |         |                         | T          |                         | Fund 8                   |
|-----------------------------------------------|---------|-------------------------|------------|-------------------------|--------------------------|
|                                               | Account | Balance<br>July 1, 2010 | Additions  | Deductions              | Balance<br>June 30, 2011 |
| ASSETS                                        |         |                         |            |                         | Julie 30, 2011           |
| Cash                                          | 1110    | 340,027.12              | 268,669.15 | 340,027.12              | 269.660.14               |
| Investments                                   | 1160    |                         |            | 340,027.12              | 268,669.1                |
| Accounts Receivable, Net                      | 1130    |                         |            |                         | 0.00                     |
| Interest Receivable                           | 1170    |                         |            |                         | 0.00                     |
| Due From Other Funds:                         | 1.      |                         |            |                         | 0.00                     |
| Budgetary Funds                               | 1141    |                         | 1          |                         |                          |
| Inventory                                     | 1150    |                         |            | -                       | 0.00                     |
| Due from Other Agencies                       | 1220    |                         |            |                         | 0.00                     |
| Total Assets                                  |         | 340,027.12              | 268,669.15 | 340,027.12              | 268,669.15               |
| LIABILITIES                                   |         |                         |            |                         | 200,000.13               |
| Salaries, Benefits, and Payroll Taxes Payable | 2110    |                         | .          |                         | 0.00                     |
| Payroll Deductions and Withholdings           | 2170    |                         |            |                         | 0.00                     |
| Accounts Payable                              | 2120    |                         |            |                         | 0.00                     |
| Due to Budgetary Funds                        | 2161    | 55,527.72               | 37,826.58  | 66 622 22               | 0.00                     |
| nternal Accounts Payable                      | 2290    | 284,499.40              | 230,842.57 | 55,527.72<br>284,499.40 | 37,826.58<br>230,842.57  |
| otal Liabilities                              |         | 340,027.12              | 268,669.15 | 340,027.12              | 268,669.15               |

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### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY SCHEDULE OF LONG-TERM LIABILITIES June 30, 2011

Exhibit K-12 DOE Page 22

| 50,2011                                   |                   |                                                         |                                                          | Fund 60      |
|-------------------------------------------|-------------------|---------------------------------------------------------|----------------------------------------------------------|--------------|
|                                           | Account<br>Number | Governmental Activities Total Balance June 30, 2011 [1] | Business-type Activities Total Balance June 30, 2011 [1] | Total        |
| Notes Payable                             | 2310              |                                                         |                                                          | 0.00         |
| Obligations Under Capital Leases          | 2315              |                                                         |                                                          | 0.00         |
| Bonds Payable                             | 2320              | 1,440,000.00                                            |                                                          | 1,440,000.00 |
| Liability for Compensated Absences        | 2330              | 2,685,669.13                                            |                                                          | 2,685,669.13 |
| Certificates of Participation Payable     | 2340              |                                                         |                                                          | 0.00         |
| Estimated Liability for Long-term Claims  | 2350              |                                                         |                                                          | 0.00         |
| Other Post-employment Benefits Obligation | 2360              | 2,463,644.00                                            |                                                          | 2,463,644.00 |
| Estimated PECO Advance Payable            | 2370              |                                                         |                                                          | 0.00         |
| Other Long-term Liabilities               | 2380              |                                                         |                                                          | 0.00         |
| Total Long-term Liabilities               |                   | 6,589,313.13                                            | 0.00                                                     | 6,589,313.13 |

<sup>[1]</sup> Include total current and noncurrent liability balances at June 30, 2011.

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## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS

For the Fiscal Year Ended June 30, 2011

Exhibit K-13 DOE Page 23

| CATEGORICAL PROGRAMS                                  | Grant  | Unavaradad    |          |              |                                         |                 | DOE Page 2    |
|-------------------------------------------------------|--------|---------------|----------|--------------|-----------------------------------------|-----------------|---------------|
| (Revenue Number) [Footnote]                           |        | Unexpended    | Returned | Revenues [4] | Expenditures                            | Flexibility [5] | Unexpended    |
| ,                                                     | Number | June 30, 2010 | To DOE   | 2010-11      | 2010-11                                 | 2010-11         | June 30, 2011 |
| Class Size Reduction/Operating Funds (3355)           | 94740  | 83,745.46     |          | 6,196,376.00 | 6,280,121.46                            |                 |               |
| Class Size Reduction/Capital Funds (3396)             | 91050  | -             |          |              |                                         |                 |               |
| Comprehensive K-12 Reading Plan (FEFP Earmark)        | 90800  | 104,724.69    |          | 280,074.00   | 122,833.94                              | 261,964.75      |               |
| Excellent Teaching (3363/3213) [1]                    | 90570  |               |          |              | ,                                       |                 |               |
| Florida Teachers Lead Program (FEFP Earmark)          | 97580  | 2,500.54      |          | 73,251.00    | 75,107.10                               |                 | 644.44        |
| Instructional Materials (FEFP Earmark) [2]            | 90880  | 140,214.29    |          | 433,904.00   | 574,118.29                              |                 | 011.11        |
| Library Media (FEFP Earmark) [2]                      | 90881  |               |          | 25,965.00    | 25,965.00                               |                 |               |
| Preschool Projects (3372)                             | 97950  |               |          |              |                                         |                 |               |
| Public School Technology (3375)                       | 90320  |               |          |              | :                                       |                 |               |
| Safe Schools (FEFP Earmark) [3]                       | 90803  | 44,210.40     |          | 176,697.00   | 220,907.40                              |                 |               |
| Salary Bonus Outstanding Teachers in D and F Schools  | 94030  |               |          |              |                                         |                 |               |
| School Recognition Funds (3361)                       | 92040  | 30,064.22     |          | 178,375.00   | 167,656.80                              |                 | 40,782.42     |
| Supplemental Academic Instruction (FEFP Earmark)      | 91280  |               |          | 1,324,128.00 | 1,172,371.79                            |                 |               |
| Ceacher Recruitment and Retention (3362)              | 93460  |               |          |              | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                 | 151,756.21    |
| Ceacher Training (3376)                               | 91290  |               |          |              |                                         |                 |               |
| upil Transportation (FEFP Earmark)                    | 90830  |               |          | 1,646,841.00 | 1,646,841.00                            |                 |               |
| oluntary Prekindergarten - School Year Program (3371) | 96440  | 199,195.14    |          | 826,714.39   | 722,669.27                              |                 | 303,240.26    |
| oluntary Prekindergarten - Summer Program (3371)      | 96441  |               |          |              |                                         |                 | 303,240.26    |

[1] Combine both general fund and ARRA funds revenue for Excellent Teaching categorical program.

[2] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."

[3] Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."

[4] Include both state and local revenue sources. Revenue should agree to the FEFP 4th Calculation allocation.

[5] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

### DISTRICT SCHOOL BOARD OF GADSDEN COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2011

| Ext | die | v  | 14 |
|-----|-----|----|----|
| CXI | поп | V- | 14 |

| Tot the Fiscal Teal Ended June 30, 2011       |                |                     |                                         |                                                  |                                                                 | DOE Page 24               |
|-----------------------------------------------|----------------|---------------------|-----------------------------------------|--------------------------------------------------|-----------------------------------------------------------------|---------------------------|
|                                               | Sub-<br>Object | General Fund<br>100 | Special Revenue<br>Food Services<br>410 | Special Revenue Other<br>Federal Programs<br>420 | Special Revenue Federal<br>Economic Stimulus<br>Programs<br>430 | Total                     |
| ENERGY EXPENDITURES:                          | 1 1            |                     |                                         |                                                  |                                                                 |                           |
| Natural Gas                                   | 410            | 122,577.98          |                                         |                                                  |                                                                 | 122,577.98                |
| Bottled Gas                                   | 420            | 88,901.81           | 19,460.77                               |                                                  |                                                                 | 108,362.58                |
| Electricity                                   | 430            | 1,748,687.97        |                                         | 8,901.46                                         |                                                                 |                           |
| Heating Oil                                   | 440            | 12,663.38           |                                         | 9,501.10                                         |                                                                 | 1,757,589.43              |
| Total                                         |                | 1,972,831.14        | 19,460.77                               | 8,901.46                                         | 0.00                                                            | 12,663.38<br>2,001,193.37 |
| ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION: |                |                     |                                         |                                                  | 0.00                                                            | 2,001,193.37              |
| Gasoline                                      | 450            | 23,262.71           |                                         | 2,139.25                                         |                                                                 | 25,401.96                 |
| Diesel                                        | 460            | 478,140.31          |                                         |                                                  |                                                                 |                           |
| Dil & Grease                                  | 540            | 12,351.29           |                                         |                                                  |                                                                 | 478,140.31                |
| Cotal                                         |                |                     |                                         | 2,139.25                                         | 0.00                                                            | 12,351.29<br>515,893.56   |

| × v                                                                               | Sub-<br>Object | General Fund<br>100 | Special Revenue Other<br>Federal Programs<br>420 | Special Revenue Federal<br>Economic Stimulus<br>Programs<br>430 | Capital Projects Funds | Total        |
|-----------------------------------------------------------------------------------|----------------|---------------------|--------------------------------------------------|-----------------------------------------------------------------|------------------------|--------------|
| EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: Buses                  | 651            |                     |                                                  |                                                                 |                        |              |
| EXPENDITURES FOR CAPITALIZED<br>AUDIO VISUAL MATERIALS:<br>Audio Visual Materials | 621            |                     |                                                  |                                                                 | 1,818,042.00           | 1,818,042.00 |

|                                           | Sub-<br>Object | General Fund<br>100 | Special Revenue<br>Food Services<br>410 | Special Revenue Other<br>Federal Programs<br>420 | Special Revenue Federal<br>Economic Stimulus<br>Programs<br>430 | Total |
|-------------------------------------------|----------------|---------------------|-----------------------------------------|--------------------------------------------------|-----------------------------------------------------------------|-------|
| SUBAWARDS FOR INDIRECT COST RATE:         |                | ,                   |                                         | 120                                              | 430                                                             | Total |
| Subrecipient awards up to \$25,000        | 311            |                     |                                         |                                                  |                                                                 |       |
| Subrecipient awards greater than \$25,000 | 312            |                     |                                         | ,                                                |                                                                 | 0.00  |
| Subrecipient awards up to \$25,000        | 391            |                     |                                         |                                                  |                                                                 | 0.00  |
| Subrecipient awards greater than \$25,000 | 392            |                     |                                         |                                                  |                                                                 | 0.00  |

|                                       | Sub-<br>Object | Special Revenue<br>Food Services<br>410 |
|---------------------------------------|----------------|-----------------------------------------|
| FOOD SERVICE SUPPLIES SUBOBJECT       |                |                                         |
| Supplies                              | 510            | 184,272.29                              |
| Purchased food to include commodities | 570            | 1 675 091 08                            |

## DISTRICT SCHOOL BOARD OF GADSDEN COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2011

Exhibit K-14

|                                                          | 1              | · · · · · · · · · · · · · · · · · · · |                                                  |                                                        | DOE Page 2    |
|----------------------------------------------------------|----------------|---------------------------------------|--------------------------------------------------|--------------------------------------------------------|---------------|
|                                                          | Sub-<br>Object | General Fund<br>100                   | Special Revenue Other<br>Federal Programs<br>420 | Special Revenue Federal Economic Stimulus Programs 430 |               |
| Teacher Salaries                                         |                |                                       |                                                  | 430                                                    | Total         |
| Basic Programs 101, 102, and 103 (Function 5100)         | 120            | 8,354,725.45                          | 296,572.82                                       | 2,086,356.38                                           | 10.707.664.66 |
| Basic Programs 101, 102, and 103 (Function 5100)         | 140            | 285,779.73                            | 2,757.02                                         |                                                        | 10,737,654.65 |
| Basic Programs 101, 102, and 103 (Function 5100)         | 750            | ,                                     | 2,737.02                                         | 41,110.00                                              | 329,646.75    |
| Total Basic Program Salaries                             |                | 8,640,505.18                          | 200 220 05                                       |                                                        | 0.00          |
| Other Programs 130 (ESOL) (Function 5100)                | 120            |                                       | 299,329.85                                       | 2,127,466.38                                           | 11,067,301.41 |
| Other Programs 130 (ESOL) (Function 5100)                |                | 628,850.30                            | 22,322.69                                        | 157,037.58                                             | 808,210.57    |
| Other Programs 130 (ESOL) (Function 5100)                | 750            | 21,510.30                             | 207.52                                           | 3,094.30                                               | 24,812.12     |
| Total Other Program Salaries                             | /30            | (50.040.40                            |                                                  |                                                        | 0.00          |
| SSE Programs 111, 112, 113, 254, and 255 (Function 5200) | -              | 650,360.60                            | 22,530.20                                        | 160,131.88                                             | 833,022.68    |
|                                                          | 120            | 2,102,201.72                          | 140,226.65                                       | 185,520.10                                             | 2,427,948.47  |
| SSE Programs 111, 112, 113, 254, and 255 (Function 5200) | 140            | 23,233.84                             | 45,852.67                                        | 1,428.01                                               | 70,514.52     |
| SEE Programs 111, 112, 113, 254, and 255 (Function 5200) | 750            |                                       |                                                  |                                                        |               |
| otal ESE Program Salaries                                |                | 2,125,435.56                          | 186,079.32                                       | 186,948.11                                             | 0.00          |
| Career Program 300 (Function 5300)                       | 120            | 593,467.69                            | 2,500.00                                         |                                                        | 2,498,462.99  |
| areer Program 300 (Function 5300)                        | 140            | 4,227.24                              | 2,500.00                                         | 52,338.40                                              | 648,306.09    |
| areer Program 300 (Function 5300)                        | 750            | 1,227.27                              |                                                  | 65.00                                                  | 4,292.24      |
| otal Career Program Salaries                             | 1              | 507 (04 00                            |                                                  |                                                        | 0.00          |
|                                                          |                | 597,694.93                            | 2,500.00                                         | 52,403.40                                              | 652,598.33    |

| Textbooks (used for classroom instruction)  Textbooks (Function 5000) | Sub-<br>Object | General Fund<br>100 | Special Revenue Other<br>Federal Programs<br>420 | Special Revenue Federal<br>Economic Stimulus<br>Programs<br>430 | Total      |
|-----------------------------------------------------------------------|----------------|---------------------|--------------------------------------------------|-----------------------------------------------------------------|------------|
| (1 direction 5000)                                                    | 520            | 646,518.06          | 8,504.79                                         | 22,531.18                                                       | 677,554.03 |

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION For the Fiscal Year Ended June 30, 2011

Exhibit K-14 DOE Page 26

|                                                                  |                   |                 |                         |                                         |                                  |                            |                                             | DOE Page 2 |
|------------------------------------------------------------------|-------------------|-----------------|-------------------------|-----------------------------------------|----------------------------------|----------------------------|---------------------------------------------|------------|
| CATEGORICAL FLEXIBLE SPENDING -<br>GENERAL FUND:<br>EXPENDITURES | Account<br>Number | Safe<br>Schools | Pupil<br>Transportation | Supplemental<br>Academic<br>Instruction | Comprehensive<br>K-12<br>Reading | Instructional<br>Materials | Instructional<br>Materials<br>Library Media | Fund 10    |
| Instruction:                                                     | 1 1               |                 |                         |                                         |                                  |                            | Elorary Media                               | Totals     |
| Basic Instruction                                                | 5100              |                 |                         | 1                                       | 1                                |                            | . 1                                         |            |
| Exceptional Instruction                                          | 5200              |                 |                         |                                         | 261,964.75                       |                            |                                             |            |
| Career Instruction                                               | 5300              |                 |                         |                                         |                                  |                            |                                             | 261,964.75 |
| Adult Instruction                                                | 5400              |                 |                         |                                         |                                  |                            |                                             | 0.00       |
| Prekindergarten                                                  | 5500              |                 |                         |                                         |                                  |                            |                                             | 0.00       |
| Other Instruction                                                | 5900              |                 |                         |                                         |                                  |                            |                                             | 0.00       |
|                                                                  | 1                 |                 |                         |                                         |                                  |                            |                                             | 0.00       |
| Total Flexible Spending Instructional Expenditures               | 5000              | 0.00            | 0.00                    |                                         |                                  |                            |                                             | 0.00       |
|                                                                  | 2,000             | 0.00            | 0.00                    | 0.00                                    | 261,964.75                       | 0.00                       | 0.00                                        | 261.964.75 |

| LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)  Expenditures: | Account<br>Number | Amount |
|--------------------------------------------------------------------------------------------------|-------------------|--------|
| 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) Earnings, Expenditures, and Carryforward Amounts: | Unexpended<br>July 1, 2010 | Earnings 2010-2011 | Expenditures<br>2010-2011 | Unexpended<br>June 30, 2011 |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------|---------------------------|-----------------------------|
| expenditure Program or Activity:                                                                                                    | 0.00                       | 452,569.69         | 452,569.69                | 0.0                         |
| Exceptional Student Education                                                                                                       |                            |                    |                           | 0.0                         |
| Other: Please limit explanation to 100 characters.                                                                                  |                            |                    |                           | 452,569.69                  |
|                                                                                                                                     |                            |                    |                           |                             |
|                                                                                                                                     |                            |                    | -                         |                             |
|                                                                                                                                     |                            |                    |                           |                             |
|                                                                                                                                     |                            |                    |                           |                             |
|                                                                                                                                     |                            |                    |                           |                             |
|                                                                                                                                     |                            |                    |                           |                             |
|                                                                                                                                     |                            |                    |                           |                             |
|                                                                                                                                     |                            |                    |                           |                             |
|                                                                                                                                     |                            |                    |                           |                             |

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| DISTRICT SCHOOL BOARD OF G. SUPPLEMENTARY SCHEDULE OF F ASSISTANCE PROGRAM EX- For the Fiscal Year Ended Ju                                                                                                | EDERAL FINANCIAL                                |                                         |                            | Exhibit K-17<br>DOE Page 29 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------|----------------------------|-----------------------------|
| Federal Grantor/Pass-Through Grantor/Program Title                                                                                                                                                         | Catalog of<br>Federal<br>Domestic<br>Assistance | Pass -<br>Through<br>Grantor<br>Number  | Amount of<br>Expenditures  | Amount<br>Provided<br>to    |
| United States Department of Agriculture:                                                                                                                                                                   |                                                 | Hamber                                  | _                          | Subrecipients               |
| Indirect:<br>Child Nutrition Cluster:                                                                                                                                                                      |                                                 |                                         |                            |                             |
| Florida Department of Education:<br>School Breakfast Program                                                                                                                                               |                                                 |                                         |                            |                             |
| National School Lunch Program                                                                                                                                                                              | 10.553<br>10.555                                | 321<br>300, 350                         | \$ 775,356.14              | s o                         |
| Summer Food Service Program for Children Florida Department of Agriculture and Consumer Services:                                                                                                          | 10.559                                          | 323                                     | 2,232,821.94<br>208,569.03 | 0                           |
| National School Lunch Program Fresh Fruit and Vegetable Program                                                                                                                                            | 10.555 (2)(A)                                   | None                                    | 177,570.63                 | •                           |
|                                                                                                                                                                                                            | 10.582                                          | None                                    | 155,574.56                 |                             |
| Total Child Nutrition Cluster                                                                                                                                                                              |                                                 |                                         | 3,549,892.30               |                             |
| Florida Department of Education: ARRA - Child Nutrition Discretionary Grants Limited Availability                                                                                                          |                                                 |                                         |                            |                             |
| · ·                                                                                                                                                                                                        | 10.579                                          | 371                                     | 12,737.77                  |                             |
| Total United States Department of Agriculture                                                                                                                                                              |                                                 |                                         | 3,562,630.07               |                             |
| United States Department of Labor:<br>Indirect:                                                                                                                                                            |                                                 |                                         |                            |                             |
| Florida's Great Northwest, Inc.:                                                                                                                                                                           |                                                 |                                         |                            |                             |
| WIA - Pilots, Demonstration, & Research Projects                                                                                                                                                           | 17.261                                          | None                                    | 61,155.30                  |                             |
| Total United States Department of Labor                                                                                                                                                                    |                                                 |                                         | 61,155.30                  |                             |
| United States Department of Education:                                                                                                                                                                     |                                                 |                                         | 01,130.30                  |                             |
| Special Education Cluster:                                                                                                                                                                                 |                                                 |                                         |                            |                             |
| Florida Department of Education:  Special Education - Grants to States                                                                                                                                     |                                                 |                                         |                            |                             |
| Special Education - Preschool Grants                                                                                                                                                                       | 84.027<br>84.173                                | 262, 263                                | 1,657,713.34               | 16854.88                    |
| ARRA - Special Education - Grants to States, Recovery Act ARRA - Special Education - Preschool Grants, Recovery Act                                                                                        | 84.391                                          | 266, 267<br>263                         | 49,010.11<br>473,689.97    | 0                           |
| Washington County School Bd: Migrant Education                                                                                                                                                             | 84.392                                          | 267                                     | 24,881.66                  | 0                           |
| Reading First                                                                                                                                                                                              | 84.011<br>84.0357                               | None<br>None                            | 53,300.00                  | 0                           |
| Florida State University:<br>TRIO-Upward Bound                                                                                                                                                             |                                                 |                                         | 21,500.00                  | . 0                         |
| Florida Agricultural and Mechanical University:<br>TRIO-Talent Search                                                                                                                                      | 84.047                                          | None                                    | 18,697.00                  | 0                           |
| Tallahassee Community College:                                                                                                                                                                             | 84.044                                          | None                                    | 5,107.13                   | 0                           |
| TRIO-Talent Search University of South Florida:                                                                                                                                                            | 84.044                                          | None                                    | 2,979.50                   | 0                           |
| Special Education Grants to States  Nova Southeastern University:                                                                                                                                          | 84.027                                          | None                                    |                            |                             |
| Voluntary Public School Choice                                                                                                                                                                             | 84.361                                          |                                         | 3,725.00                   | 0                           |
| Total Special Education Cluster                                                                                                                                                                            | 04.301                                          | None                                    | 48.516.49                  |                             |
| Title I, Part A Cluster:                                                                                                                                                                                   |                                                 |                                         | 2,310,603.71               | 16,854.88                   |
| Florida Department of Education:                                                                                                                                                                           |                                                 |                                         |                            |                             |
| Title I Grants to Local Educational Agencies ARRA - Title I Grants to Local Educational Agencies, Recovery Act                                                                                             | 84.010 (3)                                      | 212, 220, 221, 226, 228                 | 3.534.265.87               | 40704.04                    |
|                                                                                                                                                                                                            | 84.389                                          | 226                                     | 985,053.30                 | 46784.21<br>2985.58         |
| Total Title I, Part A Cluster                                                                                                                                                                              |                                                 |                                         | 4,519,319,17               | 49,769.79                   |
| Education for Homeless Children and Youth Cluster: Florida Department of Education: Education for Homeless Children and Youth                                                                              | 84.196                                          | 127                                     |                            | 10,100.79                   |
| ARRA - Education for Horneless Children and Youth, Recovery Act                                                                                                                                            | 84.387                                          | 127                                     | 74,263,73<br>13,120.40     | 0                           |
| Total Education for Homeless Children and Youth Cluster                                                                                                                                                    |                                                 |                                         | 87,384.13                  |                             |
| Educational Technology State Grants Cluster:<br>Florida Department of Education:                                                                                                                           |                                                 |                                         | 31,001,10                  |                             |
| Education Technology State Grants                                                                                                                                                                          | 84.318                                          |                                         |                            |                             |
| ARRA - Education Technology State Grants, Recovery Act                                                                                                                                                     | 84.386                                          | 121<br>121                              | 57,807.21<br>5,722.52      |                             |
| Total Educational Technology State Grants Cluster                                                                                                                                                          |                                                 |                                         |                            |                             |
| School Improvement Grant Cluster:                                                                                                                                                                          |                                                 |                                         | 63,529.73                  |                             |
| Florida Department of Education:<br>School Improvement Grants                                                                                                                                              |                                                 |                                         |                            |                             |
| ARRA - School Improvement Grants, Recovery Act                                                                                                                                                             | 84.377<br>84.388                                | 126<br>126                              | 636,031.33                 |                             |
| Total School Improvement Grant Cluster                                                                                                                                                                     |                                                 | 120                                     | 1,206,584.06               | -                           |
|                                                                                                                                                                                                            |                                                 |                                         | 1,842,615.39               |                             |
| State Fiscal Stabilization Fund Cluster:                                                                                                                                                                   |                                                 |                                         |                            |                             |
| Florida Department of Education: ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act | 84.394                                          |                                         |                            |                             |
| ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act                                                                                                                          | 84.397                                          | 591<br>592                              | 1,769,598.00<br>17,504.00  | 92,040.00                   |
| Total State Stabilization Fund Cluster                                                                                                                                                                     |                                                 |                                         | 1,787,102.00               |                             |
|                                                                                                                                                                                                            |                                                 |                                         | 1,787,102.00               | 92,040.00                   |
| Florida Department of Education: Adult Education - Basic Grants to States                                                                                                                                  |                                                 | ***                                     |                            |                             |
| Career and Technical Education - Basic Grants to States Safe and Drug-Free Schools and Communities - State Grants                                                                                          | 84.002<br>84.048                                | 191, 192, 193, 194, 195, 590<br>151,161 | 69,320.27<br>215,433,42    | 0                           |
| Twenty-First Century Community Learning Centers                                                                                                                                                            | 84.186 (3)<br>84.287                            | 103<br>244                              | 20,826.54                  | 0.00<br>0.00                |
| English Language Acquisition Grants Improving Teacher Quality State Grants                                                                                                                                 | 84.365                                          | 102                                     | 584,991.06<br>77,184.45    | 0.00                        |
| ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act Education Jobs Fund                                                                                         | 84.367<br>84.395                                | 224                                     | 626,262.07<br>22,191.20    | . 0.00                      |
|                                                                                                                                                                                                            | 84.410                                          |                                         | 1,121,363.00               | 54,604.57                   |
| Total Indirect                                                                                                                                                                                             |                                                 |                                         | 2,737,572.01               | 54,604.57                   |
| Total United States Department of Education                                                                                                                                                                |                                                 |                                         | 6,430,819.13               | 213,269.24                  |
| United States Department of Health and Human Services:                                                                                                                                                     |                                                 |                                         |                            | 213,203,24                  |
| Head Start Cluster:                                                                                                                                                                                        |                                                 |                                         |                            |                             |
| Head Start ARRA - Head Start                                                                                                                                                                               | 93.600 (4)                                      | N/A                                     | 2,080,482.14               |                             |
| Indirect:                                                                                                                                                                                                  | 93.708                                          | N/A                                     | 30,960.47                  |                             |
| Tallahassee Community College:<br>Americorps                                                                                                                                                               | 94.006                                          | ***                                     |                            |                             |
| ARRA-Americorps                                                                                                                                                                                            | 94.008                                          | NA<br>NA                                | 284,858.20<br>29,629.50    | 0                           |
| Total United States Department of Health and Human Services                                                                                                                                                |                                                 |                                         | ,020.00                    | ū                           |
|                                                                                                                                                                                                            |                                                 |                                         | 2,425,930.31               |                             |
| Corporation for National and Community Service:                                                                                                                                                            |                                                 |                                         |                            | (4)                         |
| Florida Department of Education:  Learn and Serve America - School and Community                                                                                                                           |                                                 |                                         |                            |                             |
| Based Programs                                                                                                                                                                                             | 94.004                                          | 234                                     |                            |                             |
| Inited States Department of Homeland Security:                                                                                                                                                             |                                                 | 409                                     | 487.90                     | <u> </u>                    |
| Florida Department of Community Affairs:                                                                                                                                                                   |                                                 |                                         |                            |                             |
| K-12 Access Control Domestic Security                                                                                                                                                                      | 97.067                                          | 532                                     | 34.000.00                  |                             |
| Inited States Department of Defense:                                                                                                                                                                       |                                                 | 302                                     | 74,941.00                  | 0                           |
| Direct: . Army Junior Reserve Officers Training Corps                                                                                                                                                      |                                                 |                                         |                            |                             |
| otal Expenditures of Entrant                                                                                                                                                                               | None                                            | N/A                                     | 163,835.74                 | 0                           |
| Page 171 of 483                                                                                                                                                                                            |                                                 |                                         | \$ 19,767,723.51           | \$ 213,269.24               |
| 5                                                                                                                                                                                                          |                                                 |                                         |                            |                             |

## **SUMMARY SHEET**

| RECOMMENDATION TO        | SUPERINTENDENT FOR       | SCHOOL BOARD AGEN        | IDA  |
|--------------------------|--------------------------|--------------------------|------|
| AGENDA ITEM NO           | 8a                       | -                        |      |
| DATE OF SCHOOL BOAR      | D MEETING: Septemb       | er 27, 2011              |      |
| TITLE OF AGENDA ITEMS    | S: Contracted Services   | ;                        |      |
| DIVISION: Finance De     | partment                 |                          |      |
| PURPOSE AND SUMMAR       | Y OF ITEMS:              |                          |      |
| Board approval is reques | ted for the following pu | rchase order for ESE cos | sts: |
| Vendor                   | PO #                     | Amount                   | Fund |

181329

\$16,865.00

432

**FUND SOURCE:** 

Targeted ARRA Fund 432

AMOUNT:

\$16,865.00

Curriculum Advantage, Inc.

PREPARED BY:

**Bonnie Wood** 

POSITION:

**Assistant Superintendent for Business Services** 

## THE SCHOOL BOARD OF GADSDEN COUNTY

DATE

08/29/11

PURCHASE ORDER NO.

181329

35 MARTIN LUTHER KING, JR., BLVD. QUINCY, FLORIDA 32351 PHONE (850) 627-9651 FAX (850) 627-2760 www.qcps.k12.fl.us

FL SALES TAX EXEMPTION # 85-8012621915C-2

FEDERAL ID # 59-6000615

**VENDOR** 

VC20580000

SHIP TO THIS ADDRESS

CURRICULUM ADVANTAGE, INC. 1735 N BROWN RD, STE 400 LAWRENCEVILLE GA 30043 GADSDEN COUNTY PUBLIC SCHOOLS 35 MARTIN LUTHER KING JR BLVD QUINCY FL 32351

COMPTROLLER SUPERINTENDENT PRODUCT NO. DESCRIPTION TOTAL ATTN: SHARON THOMAS Web-based software ENTERING A 3 YEAR SUBSCRIPTION WITH CLASSWORKS AT HAVANA ELEM FOR \$50,865.00. 1ST.YR DUE 9/11/2011 @ \$16,865.00 16865.00 16865.00 2ND.YR DUE 9/11/2012 @ \$16,865.00 3ND.YR DUE 9/11/2013 @ \$16,865.00 A NEW PO FOR EACH YEAR

Sole Source V

PAY TERMS: NET 30

TOTAL

16,865.00

1. All correspondence/shipments must reflect the PO number. For prompt payment mail invoice to Accounts Payable address above.

 If box checked and you accept this PO, goods/services & invoice must be received by the District no later than June 15 of the CURRENT YEAR. NO FINANCIAL OBLIGATION continues after June 30 of the CURRENT YEAR if the box is checked. This PO is void after one year.

3. Notice to Vendor/Contractor: By acceptance of the contract/order in excess of \$10,000 and involving Federal Funds, the Vendor/Contractor agrees to comply with Title 34 Section 80.36 Code of Federal Regulations. Termination for cause and for convenience by the grantee or subgrantee including the manner by which it will be affected and the basis for settlement will be decided by the School Board of Gadsden County. In addition, the Vendor/Contractor agrees to comply with Florida Statute 257.36 regarding retention of records for 5 years.

| FUND | BUTION TO BE<br>FUNCTION | COMPLE OBJECT | TED BY OR<br>CENTER | <b>PROJECT</b> | TOTAL PROGRAM | 16,865.00<br>AMOUNT | FINANCE DEPT USE EXPENDITURE |
|------|--------------------------|---------------|---------------------|----------------|---------------|---------------------|------------------------------|
| 432  | 5200                     | 691           | 0091                | 4363053        | 111           | 16865.00            |                              |
|      | /                        | 360           | 1                   | ,              |               |                     |                              |
|      |                          |               |                     |                |               |                     |                              |
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|      | - 77                     |               |                     |                |               |                     |                              |
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|      |                          |               |                     |                |               |                     |                              |
|      | 4                        |               |                     |                |               |                     |                              |

## **SUMMARY SHEET**

| RECOMMENDATION TO | SUPERINTENDENT FOR SCHOOL | BOARD AGENDA |
|-------------------|---------------------------|--------------|
|                   |                           |              |

AGENDA ITEM NO. \_\_\_\_\_8b

DATE OF SCHOOL BOARD MEETING: September 27, 2011

TITLE OF AGENDA ITEMS: Contracted Services

**DIVISION:** Finance Department

**PURPOSE AND SUMMARY OF ITEMS:** 

Board approval is requested for the following purchase orders for technology costs:

| Vendor           | PO #   | <u>Amount</u> | <u>Fund</u> |
|------------------|--------|---------------|-------------|
| IBM              | 181411 | \$36,922.79   | 110         |
| Direct Link, LLC | 181395 | \$ 7,600.00   | 420         |

**FUND SOURCE:** 

**General Fund and Federal Projects** 

AMOUNT:

\$44,522.79

PREPARED BY:

**Bonnie Wood** 

POSITION:

**Assistant Superintendent for Business Services** 

DATE 09/12/11

## THE SCHOOL BOARD OF GADSDEN COUNTY

PURCHASE ORDER NO.

181411

35 MAR LUTHER KING, JR., BLVD. QUINCY, FLORIDA 32351 PHONE (850) 627-9651 FAX (850) 627-2760

www.qcps.k12.fl.us

FL SALES TAX EXEMPTION # 85-8012621915C-2

FEDERAL ID # 59-6000615

VENDOR

V100220000

SHIP TO THIS ADDRESS

INTERN'L BUS MACHINES CORP P 0 BOX 534151

ATLANTA

GA 303534151

MEDIA/TECH GADSDEN CO SCHL BRD 35 MARTIN LUTHER KING JR BLVD QUINCY FL 32351

COMPTROLLER SUPERINTENDENT PRINCIPAL / SUPERVISOR DESCRIPTION UNIT PRICE TOTAL QUANTITY PRODUCT NO. ATTN: SONJA BRIDGES

SEE ATTACHED INV. 9105061 MAINTENANCE AGREEMENT

36922.79 36922.79

PAY TERMS: NET 30

TOTAL

36,922.79

All correspondence/shipments must reflect the PO number. For prompt payment mail invoice to Accounts Payable address above.

In f box checked and you accept this PO, goods/services & invoice must be received by the District no later than June 15 of the CURRENT YEAR. NO FINANCIAL OBLIGATION continues after June 30 of the CURRENT YEAR if the box is checked. This PO is void after one year.

Notice to Vendor/Contractor: By acceptance of the contract/order in excess of \$10,000 and involving Federal Funds, the Vendor/Contractor agrees to comply with Title 34 Section 80.36 Code of Federal Regulations. Termination for cause and for convenience by the grantee or su grantee including the manner by which it will be affected and the basis for settlement will be decided by the School Board of Gadsden County. In addition, the Vendor/Contractor agrees to comply with Florida Statute 257.36 regarding retention of records for 5 years.

| FUND | SUTION TO BE FUNCTION | <b>OBJECT</b> | CENTER | PROJECT | PROGRAM | 36,922.79<br>AMOUNT | FINANCE DEPT USI<br>EXPENDITURE |
|------|-----------------------|---------------|--------|---------|---------|---------------------|---------------------------------|
| 110  | 8500                  | 310           | 9001   | 1109990 |         | 36922.79            |                                 |
|      |                       |               |        |         |         |                     | 1 24                            |
|      |                       |               |        |         |         |                     |                                 |
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|      |                       |               |        |         |         |                     |                                 |
|      |                       |               |        |         |         |                     |                                 |

Page 175 of 483

**VENDOR** 

## THE SCHOOL BOARD OF GADSDEN COUNTY

DATE 09/09/11 PURCHASE ORDER NO.

181395

35 MARTIN LUTHER KING, JR., BLVD. QUINCY, FLORIDA 32351 PHONE (850) 627-9651 FAX (850) 627-2760 www.gcps.k12.fl.us

FL SALES TAX EXEMPTION # 85-8012621915C-2

FEDERAL ID # 59-6000615

**VENDOR** 

VD07305000

DIRECT LINK, LLC 224 BLACK SPRINGS LANE WINTER GARDEN FL 34787 SHIP TO THIS ADDRESS

MEDIA/TECH GADSDEN CO SCHL BRD 35 MARTIN LUTHER KING JR BLVD QUINCY FL 32351

PRINCIPAL / SUPERVISOR

COMPTROLLER

SUPERINTENDENT

QUANTITY

PRODUCT NO.

DESCRIPTION

**UNIT PRICE** 

TOTAL

SONJA BRIDGES ATTN:

CONSULTANT FEES 7 HRS @ \$175.00/HR FOR 5 DAYS 3 HRS @ \$75/HR FOR 5 DAYS

TRAVEL EXPENSES

(SEE ATTACHED QUOTE W/SCHEDULE

OF ACTIVITIES)

7600.00

7600.00

PAY TERMS: NET 30

7,600.00

1. All correspondence/shipments must reflect the PO number. For prompt payment mail invoice to Accounts Payable address above.

2. [ ] If box checked and you accept this PO, goods/services & invoice must be received by the District no later than June 15 of the CURRENT YEAR. NO FINANCIAL OBLIGATION continues after June 30 of the CURRENT YEAR if the box is checked. This PO is void after one year.

3. Notice to Vendor/Contractor: By acceptance of the contract/order in excess of \$10,000 and involving Federal Funds, the Vendor/Contractor agrees to comply with Title 34 Section 80.36 Code of Federal Regulations. Termination for cause and for convenience by the grantee or subgrantee including the manner by which it will be affected and the basis for settlement will be decided by the School Board of Gadsden County. In addition, the Vendor/Contractor agrees to comply with Florida Statute 257.36 regarding retention of records for 5 years.

|      | BUTION TO BE |        |        |         | TOTAL<br>PROGRAM | 7,600.00<br>AMOUNT | FINANCE DEPT USE<br>EXPENDITURE         |
|------|--------------|--------|--------|---------|------------------|--------------------|-----------------------------------------|
| FUND | FUNCTION     | OBJECT | CENTER | PROJECT | PROGRAM          |                    | EXI ENDITORE                            |
| 420  | 6400         | 310    | 9001   | 4212210 |                  | 7600,00            | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |
|      |              |        |        |         | . ** .           |                    |                                         |
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| 3    | 1,01         |        |        |         |                  |                    | 5                                       |
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| -    |              |        | -      |         |                  |                    |                                         |
|      |              |        |        |         |                  |                    |                                         |
|      |              |        |        |         |                  |                    | VENDOR                                  |

## **SUMMARY SHEET**

| RECOMMENDATION  | TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA |  |
|-----------------|-------------------------------------------|--|
| AGENDA ITEM NO. | 8c                                        |  |
|                 |                                           |  |

DATE OF SCHOOL BOARD MEETING: September 27, 2011

TITLE OF AGENDA ITEMS: Rental Car Agreement

**DIVISION:** Finance Department

**PURPOSE AND SUMMARY OF ITEMS:** 

Board approval is requested for the attached Rental Car Agreement with Express Rent A Car for renting vehicles. The agreement is modeled from the current contract between the Leon County School District and the vendor. This agreement would provide competitive rates for rental vehicles when rentals are needed from Quincy/Tallahassee. When obtaining a rental car from another location, Avis rentals (State of Florida bid) would continue to be utilized.

FUND SOURCE: Applicable Funds for Travel

AMOUNT: Applicable rates

PREPARED BY: Bonnie Wood

POSITION: Assistant Superintendent for Business Services

Askari DT Auto Rental 1, LLC
DBA: Express Rent a Car
850 270-9700 Phone
850 270-9300 Fax
<a href="http://www.Expcarrental.com">http://www.Expcarrental.com</a> Website expcarrental.andrew@gmail.com Email

This agreement is made between the School Board of County, Florida, a body corporate existing under the laws of the State of Florida hereinafter referred to as (Renter) and Askari DT Auto Rental 1, LLC DBA: Express Rent a Car hereinafter called "Express" on this day of \_\_\_\_\_\_, 2010. Renter and Express shall collectively be referred to as the "Parties."

In consideration of the mutual promises set forth herein, the Parties agree as follows:

Express agrees to provide Renter with safe, rental vehicles. Renter agrees to rent vehicles from Express according to the following rates and services.

| 1. | Economy class (Ford Focus, Toyota Corolla, Nissan Sentra) | \$26.75 Daily Rate |
|----|-----------------------------------------------------------|--------------------|
| 2. | Full size class (Ford Taurus, Toyota Camry)               | \$29.75 Daily Rate |
| 3. | Mini-Van (7 Passenger)                                    | \$35.75 Daily Rate |
| 4. | Truck (Ford F150)                                         | \$60.00 Daily Rate |

By law, Express must carry basic insurance coverage for every rental vehicle.

By law, Renter is not required to pay Florida Surcharge and sales tax.

Renter agrees with the following rental policies of Express:

- A. Smoking inside of rented vehicle is not allowed and if there is evidence of cigarette smoking at the time of return, there will be a \$75.00 mandatory charge for reconditioning of the interior of the car. There is a no smoking sign visible on every rental vehicle.
- B. Excessively Dirty: We strive to provide clean, smoke free, and mechanically sound vehicles to our customers. There will be no extra charge if our rented vehicles are returned in the same condition as it was received. The minimum charge for the cost of cleaning the vehicle will range from \$24.00 to a maximum of \$50.00.
- C. Fuel: Every vehicle is rented with a full tank of fuel and will also be returned with a full tank of fuel before the vehicle is returned to Express by Renter. It is Express's responsibility to ensure that the tank is full upon delivery of the vehicle. It is the Renter's responsibility to fill up the gas tank with regular, unleaded gasoline. In the event any rented vehicle is returned with less than a full tank, Express reserves the right to charge \$3.25 per gallon plus a \$5.00 service charge to fill up the gas tank for Renter.
- D. Pickup Service: Express agrees to deliver the rented vehicle to the specified and requested location as long as the Renter requests this service at least 4 hours before the rental time. Express will drive the Renter back to Express's main office with the rented vehicle and sign rental documents during business hours.

Monday through Friday 8:30AM to 5:30PM
Saturday 10:00AM to 4:00PM
Sunday 4:00PM to 6:00PM
Express will provide the above service at no additional charge.

- E. Renters Policy: Renters must be 21 and older with a valid Renter's license to rent a vehicle. By law, Renters must carry valid automobile insurance coverage.
- F. GPS Vehicle Locator Device: Every vehicle in Express's fleet is equipped with a professionally installed and factory designed locator device. The locator device may be used and checked without prior notice.
- G. All vehicles are provided with unlimited mileage.
- H. All the rented vehicles will be returned by the Renter to Express at 324 North Monroe Street Tallahassee, FL 32301.
- For more prompt service, Renter may reserve the rental vehicle over the phone: (850) 270-9700, 24 hours
  before rental time. Express will provide the vehicle at all times as long as the requested vehicle is available.
  The simplest and most effective way of renting a vehicle is to place the reservation on Express's website
  <a href="http://www.expcarrental.com">http://www.expcarrental.com</a>. However, Renter is under no obligation to use this mechanism to reserve a
  vehicle
- J. Payments: All the invoices will be sent electronically by email to the proper and designated School Board Authorities. Renter will receive each invoice no later than 48 hours after the return date. Renter is to pay the total invoice in the form of a paper check or electronically transferred no later than 30 days after the invoice date. Each invoice will have a TAL Number that needs to be shown on the payments. The TAL number is used by Express to identify each rental vehicle. All paper check will be mailed to:

324 North Monroe Street

Tallahassee, FL 32301

Attention: Andrew Burns

Electronically transferred information:

Premier Bank of Tallahassee

Account Number 063114108 Routing Number 063114108

A copy of the electronic deposits should be emailed to: <u>Expcarrental.andrew@gmail.com</u> and <u>expcarrental@yahoo.com</u>

No vehicle will be rented without a purchase order number.

Express authorized agents will not release any rental vehicle without a purchase order number. All of the above special discounted daily rental rates are ONLY honored when a Renter uses School Board credit cards or School Board checks. If a vehicle is rented for personal use and Leon County School Board credit cards or checks are not used, then the Renter is charged the Express regular daily rental rate plus Florida State surcharge and taxes.

- K. Vehicle Key Replacement Policy: In the case of lost remote/keys, call Express immediately. Renter is fully responsible for the rental vehicle, keys and electronic remotes. It will cost the Renter \$350 to replace the electronic remote and the laser cut chip, \$65 to replace the regular keys. Renter is responsible to cover all the cost associated with key/remote replacements. In the event Express is asked to mail the key, the Renter will cover the shipping costs in addition to the above costs.
- L. Minor Necessary Maintenance during the Rental Period: In the event the rented vehicle sustains minor maintenance problems the Renter must contact Express Rent a Car for authorization of repairs up to \$50. An Express rent a Car agent will direct the Renter to a certified maintenance repair location.
- M. Substantial Mechanical Failure: In the event the rented vehicle sustains major mechanical problems, the Renter shall contact Express and an Express agent will assist them to resolve the problem in the quickest time possible. If the vehicle is located within 150 miles or less, an Express agent will provide and deliver a replacement vehicle of the same class at no additional charge. If the rental vehicle is located more than 150

- miles from Tallahassee, Express will locate and secure a rental vehicle near the Renter's location and the rental rate will continue at the contracted rate as stated in this contract.
- N. Express will obtain and save a copy of Renter's license and any other information required by law.
- O. Either party may terminate this Agreement without cause by giving the other party at least thirty (30) days prior written notice.
- P. This Agreement shall be governed by the laws of the state of Florida.

| Signatures                                            |
|-------------------------------------------------------|
| School Board of County, Florida                       |
| Date:                                                 |
| Signature:                                            |
| Print:                                                |
| Title:                                                |
|                                                       |
|                                                       |
| Askari DT Auto Rental 1, LLC, DBA: Express Rent a Car |
| Date:                                                 |
| Signature:                                            |
| Print:                                                |
|                                                       |



# 850-270-9700

HEELINGERUNG



Home | About Us | Location / Contact Us | Rental Policy

| In-State Rentals                |         |         |          |           |           |
|---------------------------------|---------|---------|----------|-----------|-----------|
| Car Group                       | Daily   | Hourly  | Weekly*  | Monthly** | Select    |
| Subcompact (CCAR)               | \$21.00 | \$4.00  | \$127.40 | \$552.00  | GO        |
| Economy Comfort (ECAR)          | \$26.25 | \$8.75  | \$185.25 | \$688.00  | GO<br>amp |
| Mid-Size Comfort (SCAR)         | \$27.25 | \$9.00  | \$192.30 | \$714.00  | GD<br>=>  |
| Full-Size Comfort (FCAR)        | \$30.25 | \$7.60  | \$195.30 | \$792.00  | GO        |
| Mini Van (MVAR)<br>7 Passengers | \$36.50 | \$12.00 | \$257.20 | \$954.50  | GO<br>==> |
| 12 Passenger Van (OVAR)         | \$45.50 | \$15.30 | \$275.80 | \$1010.00 | GO<br>→   |
| Standard SUV (SFAR)             | \$31.25 | \$7.80  | \$188.80 | \$692.00  | GO<br>➡   |

| Out-of-State Rentals            |         |        |          |           |            |
|---------------------------------|---------|--------|----------|-----------|------------|
| Car Group                       | Daily   | Hourly | Weekly*  | Monthly** | Select     |
| Subcompact (CCAR)               | \$24.25 | \$4.75 | \$146.40 | \$535.00  | GO and     |
| Economy Comfort (ECAR)          | \$30.25 | \$6.00 | \$121.50 | \$670.00  | GO<br>susp |
| Mid-Size Comfort (SCAR)         | \$33.25 | \$6.50 | \$233.50 | \$735.00  | GO<br>mp   |
| Full-Size Comfort (FCAR)        | \$37.50 | \$7.45 | \$229.00 | \$829.50  | GO<br>and  |
| Mini Van (MVAR)<br>7 Passengers | \$43.75 | \$8.75 | \$285.00 | \$1010.00 | GO         |
| 12 Passenger Van (OVAR)         | \$45.75 | \$9.00 | \$275.00 | \$1010.00 | GO -       |
| Standard SUV (SFAR)             | \$38.50 | \$7.70 | \$231.50 | \$850.50  | GO<br>was  |

The minimum rental charge is one day. "Weekly Rates are for rentals of 7 days in length. \*"Monthly rates are for rentals of 28 days in length, after 28 days each rental agreement must be "closed" (the customer must return to Express Rent A Car) and a new agreement written for the next rental period. "In-State" rental rates apply to rentals that are picked-up and returned within the state of Florida.



Click here to reserve a room at Cabot Lodge



Owneal Locally Operated! 850-270-9700

SELECT LIETUSES

Reserve & Pay ONLINE DIST - -Why Pay \$10 More Per Day at the Airport? We Offer Late Model Clean Cars at Lower Rates!

Home | About Us | Location / Contact Us | Rental Policy

Click Here to Select & Reserve

The Best Deals in Tallahassee

CARS Flo Salo

If You Are a Member of One of these Special Groups Click on the Button Below

Federal, State of Florida, FAMU, FSU, Schools City, & County Employees

Non-Profits, Churches, HOA & Charities

Insurance Agents & Claims

**Auto Dealers** Repair & **Body Shops** 

HEROCARE, TCC, Hotel Guests, Tallahassee Chamber & Corporate Members

Hourly - Daily - Weekly All Late Models • Cars & Vans Smoke Free

**BUSINESS HOURS** 8:00-6:00 Mon-Fri 10:00-4:00 Saturday 4:00-7:00pm Sunday CLOSED Labor Day, Sept. 5

324 North Monroe Street Tallahassee, FL 32301

Pickup & Drop Off Service Available

Like Us on facebook.

DEBIT Cards Accepted

850-270-9700

ExpCarRental.com



Rent from Express - You Do Not Pay the 11% Airport Daily Surcharge. Why Pay More? Call Express & Save!

CARS & Sale



Click here to reserve a room at Cabot Lodge

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Login

Express Rent A Car offers quality Late Model Rental Cars at an affordable price in Tallahassee, FL. Please call us today at 850-270-9700 for a quote or to make a reservation for rental car in Tallahassee.

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Website Design And Managed by Cuneo Creative

# SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

| AGENDA ITEM NO. 8d                                                                              |
|-------------------------------------------------------------------------------------------------|
| DATE OF SCHOOL BOARD MEETING: September 27, 2011                                                |
| TITLE OF AGENDA ITEM: Florida Virtual School Participation Agreement                            |
| DIVISION: K-12 Education                                                                        |
| This is a CONTINUATION of a current project, grant, etc.                                        |
| PURPOSE AND SUMMARY OF ITEM: (Type and Double Space)                                            |
| The State of Florida requires each district to have a virtual instruction program pursuant to   |
| F.S.1002.45. Approval of the Participation Agreement is requested in order to provide a virtual |
| instruction program to the students of Gadsden County as a school choice option.                |
|                                                                                                 |
| FUND SOURCE: FEFP                                                                               |
| AMOUNT: Undetermined – based upon enrollment                                                    |
| PREPARED BY: Sylvia R. Jackson, Ed.D.                                                           |
| POSITION: K-12 Director                                                                         |
|                                                                                                 |
| INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER                                               |
| Number of ORIGINAL SIGNATURES NEEDED by preparer.                                               |
| SUPERINTENDENT'S SIGNATURE: page(s) numbered                                                    |
| REVIEWED BY: R. Allipan                                                                         |

2011 SED - 6 AMIO: II

#### FLORIDA VIRTUAL SCHOOL PROGRAM PARTICIPATION AGREEMENT

| This agreement ("agreement") is made and entered into this _            | lst     | day of August, | 2011 |
|-------------------------------------------------------------------------|---------|----------------|------|
| by the School Board of Gadsden County, Florida ("District") and I       | Florida | Virtual School |      |
| ("Virtual Instructional Provider" or "Contractor"), and provides as for | ollows: |                |      |

- 1. The term of this agreement is for the period July 1, 2011 to June 30, 2012 ("term"), unless cancelled by either side as provided herein.
- 2. District elects to participate in the following options to meet the Virtual Instructional Program (VIP) requirements for its resident students in accordance with the terms of 1002.45 Florida statutes.

A. X FLVS FT serving Grades K – 5

B. X FLVS FT serving Grades 6-8

C. **x** FLVS FT serving Grades 9 – 12

### [Please check and initial program(s) selected.]

- 3. District and VIP agree to the terms and conditions contained in Attachments A, B, and C attached hereto and incorporated herein as true and accurate.
- 4. This agreement shall be effective upon the date upon which it is signed by both the district and the contractor, whichever is later and shall replace any other agreements previously between the Parties as to a virtual school program.

| FLORIDA VIRTUAL SCHOOL   | THE SCHOOL BOARD OF <u>GADSDEN</u> COUNTY, FLORIDA |
|--------------------------|----------------------------------------------------|
| By:                      | By:                                                |
| Printed name:            | Printed name: Reginald C. James                    |
| Title: President and CEO | Date:                                              |
| Date:                    |                                                    |

#### ATTACHMENT A

### Scope of Work:

The contractor is to operate a K-12 virtual school to provide a free, full-time 180-day online instructional program to eligible students during the 2011 – 2012 school year. Funding will be based on the regulations established by the Florida Department of Education in accordance with the Florida s. 1002.45. All students are required to participate in the state assessment program created in Section 1008.22 Florida statutes, and all instructional staff must be highly qualified as identified by NCLB standards and hold valid Florida teaching certificates under provisions of Chapter 1012, Florida Statutes. All curriculum and course content must align to Florida's Sunshine State Standards. The school is to participate in Florida's school accountability system established in Section 1008.31, Florida Statutes. The contractor agrees to establish a student progression plan and other policies to support a virtual program in compliance with applicable Florida Statutes in consultation with the District. As required in s. 1002.45, a detailed curriculum plan is provided in Attachment C that illustrates how students will be provided services and be measured for attainment of proficiency in the Next Generation Sunshine State Standards for each grade level and subject. For districts who select the provision of a full-time virtual instruction program to students in grades 9 through 12, the contractor will report the successful completion of courses to the district and it is the district's responsibility to confirm that a student has satisfied the requirements for graduation in s. 1003.428, s. 1003.429, or s. 1003.43.

### Role of the District:

- 1. Assign District VIP students to school number 7001 under the appropriate provider by code and other actions required by Department.
- 2. Verify the enrolled students are residents of the District.
- 3. Provide testing locations for all students for the FCAT and to administer any required testing; to provide readiness screening for students entering grade K.
- 4. Provide any required services to support a student's IEP consistent with the legal requirements for serving students with special needs in a virtual school.
- Designate to the Contractor, a District Liaison to act for the District in all matters pertaining to this Agreement and to accept and approve all deliverables and invoices.
- 6. Report to the state for payment all students served under this Agreement as reported to the District by the Contractor.
- 7. Pay the Contractor in accordance with Attachment B.
- Provide information to parents and students about right to participate in district VIP.
- 9. Provide a diploma for graduating seniors.

#### **ATTACHMENT B**

Payment Terms and Conditions

### Cost of Services for the 2011-2012 School Year:

- 1. Annual Student Service Fee (Per funded full-time FTE.)
  - \$3,995.00 per student for students enrolled in the District's VIP program supported by FLVS as of June 3, 2011.
  - \$4,750.00 per student for all other students.

Payment will be prorated for any fractional FTE. Includes up to six (6) full credit courses per student plus materials and reclamation of durable and unused goods.

2. Annual Student Intensive Reading Fee \$380.00 per student (Payable so long as the student is reported during an enrollment survey period.)

In the event that legislation is altered or DOE implements differing requirements that require technology services be provided to additional students, the funding agreement will be addressed based on the new requirements.

\* The District declines all Computer and Internet Service provisions by Contractor. Should a student not have a computer and Internet service to participate in the FLVS FT program, the District will work with the student to provide a virtual school experience that is in accordance with FS. 1002.45 (3) (d) 1,2.

# **Invoice/Payment Schedule:**

- February 1, 2012 due on or before February 29, 2012 based on FTE reported in the FTE Survey 2 in October of 2011.
- June 1, 2012 due on or before June 30, 2012 based on FTE reported in the FTE Survey 3 in February of 2012.
- Final reconciliation July 31, 2012
- A final reconciliation will be performed of the Annual Fees based on the funded FTE paid to the District and the amounts paid to the Contractor no later than July 31 of each year, starting in July 31, 2012. In the event that the Annual Student Fees paid to the Contractor exceed the number of FTE's funded to the District for students enrolled under this Agreement, the Contractor shall refund the difference to the District no later than the following September 30.

#### Attachment B - Continued

- Contractor in delivering the services contracted for shall provide Deliverables in the form of
  instructional tools and supplies, instructional materials, and computer hardware and software as are
  necessary to deliver the Project, but will retain ownership of all such Deliverables.
- II. To the best of the Contractor's knowledge, the Contractor further warrants that as to each Deliverable produced pursuant to this Agreement, Contractor's production of the Deliverable and the District's use of the Deliverable, will not infringe on the copyrights of any third party. This provision applies to each work of authorship in which copyrights subsist pursuant to 17 U.S.C. Sections 102-105 and to each exclusive right established in 17 U.S. C. Section 106. To the best of the Contractor's knowledge, in furtherance of this provision, the Contractor warrants that:
  - a. As to each work of software or other "information technology" as identified in Section 287.012(15), Florida Statutes, in which copyrights subsist, the Contractor has acquired the rights by conveyance or license to any third party software or other information technology, which was used to produce the Deliverables.
  - b. As to each image and sound recording incorporated into a Deliverable, the Contractor has acquired the necessary rights, releases and waivers from the person whose image or sound is included, or from the holder of the copyrights subsisting in the literary, musical, dramatic, pantomime, choreographic, pictorial, graphic, sculptural, motion pictures, audiovisual, work or sound recording from which the included image or sound was taken.
- III. If there is a modification to the rules and regulations approved by the State Board of Education in contradiction to the terms outlined in this Agreement, the Parties will amend the Agreement as necessary to bring the Agreement into accord with the rules and regulations so long as such change does not materially change the Deliverables as currently defined.
- IV. Contractor will comply with all applicable laws including, but not limited to, those requiring confidentiality of student records.
- V. Contractor has filed for or is the owner of various trademarks and logos. The District will be granted the use of such logos and trademarks in connection with its virtual school offering but shall be limited to those services provided under this Agreement.
- VI. Contractor will maintain and keep in force Worker's Compensation, Liability and Property Damage Insurance to protect it from claims under worker's compensation claims for personal injury, including death, and claims for damages to any property of the District, or of the public, which may arise from operations under this Agreement, whether such operations be by Contractor, or by any subcontractor or anyone directly or indirectly employed by any of them.
- VII. In no event will the District, Board members, District officers, employees, or agents be responsible or liable for the debts, acts or omissions of Contractor, its officers, employees, or agents.
- VIII. Method for Conflict Resolution Any dispute concerning performance of the Agreement shall be decided by the District's designated Agreement manager, who shall reduce the decision to writing and serve a copy on the Contractor. The decision shall be final and conclusive unless within ten (10) days from the date of receipt, the Contractor files with the District a petition for administrative hearing. The District's decision on the petition shall be final, subject to the Contractor's right to review pursuant to Chapter 120 of the Florida Statutes. Exhaustion of administrative remedies is an absolute condition precedent to the Contractor's ability to pursue any other form of dispute resolution; provided, however, that the parties may employ the alternative dispute resolution procedures outlined in Chapter 120.

- IX. Without limiting the foregoing, the exclusive venue of any legal or equitable action that arises out of or relates to the Agreement shall be the appropriate state court in \_\_\_\_\_ County, Florida; in any such action, Florida law shall apply and the parties waive any right to jury trial.
- X. Termination This Agreement may only be terminated before its expiration as follows: a) both Parties agree in writing to the termination; or b) if either Party materially breaches the Agreement and fails to cure such breach within ninety (90) days following written notification of such breach from the other Party, the non-breaching Party may elect to terminate.
- XI. Debt Responsibility As required by Florida statute, the Contractor is responsible for all debts for the school district virtual instruction program that arise out of the Contractor's performance of this Agreement if the agreement is not renewed or is terminated. This does not excuse the District from paying any obligations incurred resulting from its obligations under this Agreement or from the payment of any debts incurred under this Agreement for termination, unless such termination is as provided for in Section X.
- XII. Contractor is required to comply with all requirements of s. 1002.45.
- XIII. Contractor agrees to be bound by and meet all requirements in Section 1002.45, Florida Statutes, as may be amended from time to time, including, but not limited to, the requirements for background screening for all employees.

#### ATTACHMENT C

#### Detailed Curriculum Plan

#### General information

All students enrolled in the FLVS FT VIP program in grades K-8 will participate in their grade-level specific schedule, included in this document. Students in grades 9-12 will participate in a Regular, Honors, or Rigorous Academic Track with classes assigned according to credits needed for graduation in their district. The following represents the detailed curriculum plan for districts in the Virtual Instruction Program (VIP) for 2011-2012. Students performing above or below grade level may receive additional adjustments, subject to district approval as follows:

#### Students performing below grade level K-8

Students who are not performing at grade level will be placed in their appropriate grade-level courses but may receive additional content and instruction designed to address their deficiencies. Students who are not performing at grade level in math grades 3-8 may receive enhanced course content in math. The course codes will be the same as the standard course codes for these courses but the student's records will identify the course as "Essential." Students who scored a level 1 or 2 on the FCAT Reading test will be placed in an Intensive Reading course in place of Educational Technology and Online Learning and Art. Health and Physical Education may also be waived for these students as necessary.

#### Students performing above grade level K-8

Students who are above grade level may receive enhanced course content in language arts, math, or science in grades 3 through 8. The course codes will be the same as the standard course codes for these subjects in grades 3-5 but the student's records will identify the course as "Advanced or Talented." In grades 6-8, course codes for Advanced content will be used. Students receiving this content will not qualify for any "gifted" designation within their resident district. Students who are well above grade level in math may receive a math course at one or more grade levels above their age-based grades with district approval.

In addition, students may be offered one (and in rare situations, more than one) additional Elective course, with district approval. Electives and further details about courses may be viewed in the FLVS FT Program Guide 2011-2012. Course, and unit descriptions for grades K-8 are available at <a href="http://www.connectionsacademy.com/curriculum/elementary-school/free-online-learning.aspx">http://www.connectionsacademy.com/curriculum/elementary-school/free-online-learning.aspx</a> and for high school at <a href="http://www.flvs.net/areas/flvscourses/Pages/Course%20Catalog/CourseListing.aspx#high.">http://www.flvs.net/areas/flvscourses/Pages/Course%20Catalog/CourseListing.aspx#high.</a>

All courses include detailed assessments to ensure student mastery of Florida requirements. Details about the assessments are available from the Florida Department of Education in the Florida Connections Academy provider application or from Florida Virtual School.

The Contractor represents that to the best of its knowledge, all curriculum provided under this plan complies in all material respects to the Florida Next Generation Sunshine State Standards for each grade level and subject.

| Kindergarten                                                                                                                      | Grade 1                                                                                                                           | Grade 2                                                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Language Arts Math Science Social Studies Educational Technology and Online Learning (1/2 year) Art (1/2 year) Physical Education | Language Arts Math Science Social Studies Educational Technology and Online Learning (1/2 year) Art (1/2 year) Physical Education | Language Arts Math Science Social Studies Educational Technology and Online Learning (1/2 year) Art (1/2 year) Physical Education |

| Regular Track                                                                                                                                                           | Intensive Track                                                                                                            | Talented/Advanced Track                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3rd Grade  Language Arts Math Science Social Studies Educational Technology and Online Learning (1/2 year) Art (1/2 year) Physical Education                            | Language Arts Intensive Reading PACE Essential Math 3 Science Social Studies Physical Education                            | Talented Language Arts Talented Literature Study Talented Math 3 Talented Science Social Studies Educational Technology and Online Learning (1/2 year) Art (1/2 year) Physical Education                   |
| 4th Grade  Language Arts Math Science Social Studies with Florida State History Educational Technology and Online Learning (1/2 year) Art (1/2 year) Physical Education | Language Arts Intensive Reading PACE Essential Math 4 Science Social Studies with Florida State History Physical Education | Talented Language Arts Talented Literature Study Math 5 Talented Science Social Studies with Florida State History Educational Technology and Online Learning (1/2 year) Art (1/2 year) Physical Education |
| Sth Grade  Language Arts Math Science Social Studies Educational Technology and Online Learning (1/2 year) Art (1/2 year) Physical Education                            | Language Arts Intensive Reading PACE Essential Math 5 Science Social Studies Physical Education                            | Talented Language Arts Talented Literature Study Math 7 Talented Science Social Studies Educational Technology and Online Learning (1/2 year) Art (1/2 year) Physical Education                            |

| 6th Grade  Language Arts Math Science Social Studies Educational Technology and Online Learning (1/2 year) Art (1/2 year) Physical Education              | Language Arts Intensive Reading PACE Essential Math 6 Science Social Studies Physical Education             | Talented Language Arts Talented Literature Study Algebra Readiness Science Social Studies Educational Technology and Online Learning (1/2 year) Art (1/2 year) Physical Education |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7th Grade  Language Arts Math Science Social Studies Career Education (1/2 year) Art (1/2 year) Physical Education                                        | Language Arts Intensive Reading PACE Essential Math 7 Science Social Studies Physical Education             | Talented Language Arts Talented Literature Study Algebra I Honors Science Social Studies Career Education (1/2 year) Art (1/2 year) Physical Education                            |
| 8th Grade  Language Arts Algebra Readiness Science Social Studies Educational Technology and Online Learning (1/2 year) Art (1/2 year) Physical Education | Language Arts Intensive Reading PACE Essential Math 8 Pre-Algebra Science Social Studies Physical Education | Talented Language Arts Talented Literature Study Geometry Honors Science Social Studies Educational Technology and Online Learning (1/2 year) Art (1/2 year) Physical Education   |

| Regular Track                                                                                                | Honors Track                                                                                                                  | Rigorous Academic Track                                                                                                       |
|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| 9th Grade  English 1 Algebra 1 World History Earth Space Science Elective (1.0 credit) Elective (1.0 credit) | English 1 Honors Algebra 1 Honors World History Honors Earth Space Science Honors Elective (1.0 credit) Elective (1.0 credit) | English 1 Honors Algebra 1 Honors World History Honors Earth Space Science Honors Elective (1.0 credit) Elective (1.0 credit) |

| 10th Grade                                                                                                                                             |                                                                                                                                                                                            |                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| English 2 Geometry Biology Spanish 1 Elective (1.0 credit) Elective (1.0 credit)                                                                       | English 2 Honors Geometry Honors Biology Honors Spanish 1 Elective (1.0 credit) Elective (1.0 credit)                                                                                      | English 2 Honors Geometry Honors Biology Honors Spanish 1 Elective (1.0 credit) Elective (1.0 credit)                                      |
| 11th Grade                                                                                                                                             |                                                                                                                                                                                            |                                                                                                                                            |
| English 3 American History Algebra 2 or Liberal Arts Math Chemistry or Marine Science Spanish 2 Elective (1.0 credit)                                  | English 3 Honors or AP Language<br>American History Honors<br>Algebra 2 Honors<br>Chemistry Honors or Marine Science Honors<br>Spanish 2<br>Elective (1.0 credit)<br>Elective (1.0 credit) | AP Language AP US History Algebra 2 Honors Chemistry Honors or Marine Science Honors Spanish 2 Elective (1.0 credit) Elective (1.0 credit) |
| 12th Grade                                                                                                                                             |                                                                                                                                                                                            |                                                                                                                                            |
| English 4 Honors Economics/Government Algebra 2 or Liberal Arts Math or Pre-Calculus Elective (1.0 credit) Elective (1.0 credit) Elective (1.0 credit) | English 4 Honors or AP Literature Pre-Calculus Honors Economics Honors and Government Honors Elective (1.0 credit) Elective (1.0 credit) Elective (1.0 credit)                             | AP Literature Pre-Calculus Honors AP Economics and Government Elective (1.0 credit) Elective (1.0 credit) Elective (1.0 credit)            |

# SUMMARY SHEET

Pulsing 11

# RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

| AGENDA ITEM NO                                      |                                                                                                                              |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| DATE OF SCHOOL BOA                                  | RD MEETING: September 27, 2011                                                                                               |
| TITLE OF AGENDA ITES<br>Gadsden County and The Gads | M: Collective Bargaining Agreement between The School Board of den County Classroom Teachers Association July 2011-June 2012 |
| DIVISION: This is a CONTINUA                        | ATION of a current project, grant, etc.                                                                                      |
| PURPOSE AND SUMMA                                   | RY OF ITEM:                                                                                                                  |
| Approval of the July 2011 – Ju                      | ne 2012 Collective Bargaining Agreement Between The School Board of                                                          |
| Gadsden County and The Gads                         | den County Classroom Teachers Association is requested. This contract                                                        |
| was ratified by GCCTA with a                        | vote of 208 for ratification and 4 against ratification.                                                                     |
| FUND SOURCE:                                        | N/A                                                                                                                          |
| AMOUNT:                                             | N/A                                                                                                                          |
| PREPARED BY:                                        | Rocky Pace ALATE                                                                                                             |
| POSITION:                                           | Chief Negotiator                                                                                                             |
| Number of ORIGINA SUPERINTENDENT'S SIG              | ISTRUCTIONS TO BE COMPLETED BY PREPARER  AL SIGNATURES NEEDED by preparer.  GNATURE: page(s) numbered  RE: page(s) numbered  |
| REVIEWED BY:                                        |                                                                                                                              |

# **Collective Bargaining Agreement**

**Between** 

The School Board of Gadsden County

and

The Gadsden County Classroom Teachers Association

**JULY 2011 - June 2012** 

Board Approved 00/00/0000

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# **PREAMBLE**

|         | This Agreement, entered into this    | _day of                 | 2011, by and between The   |
|---------|--------------------------------------|-------------------------|----------------------------|
| School  | Board of Gadsden County, Florida,    | hereinafter called the  | "Board", and the Gadsden   |
| County  | Classroom Teachers Association, he   | reinafter called the "G | CCTA", an affiliate of the |
| Florida | Teaching Profession and the National | Education Association,  |                            |

## WITNESSETH:

That in consideration of the following mutual covenants, it is hereby agreed as follows:

# ARTICLE I RECOGNITION

The Board hereby recognizes the GCCTA as the exclusive collective bargaining representative for the professional employees of The School Board of Gadsden County, Florida described as follows:

All full-time certificated instructional employees (as defined in applicable Florida Statutes, State Board of Education Regulations, and Policies, Rules and Regulations of The School Board of Gadsden County, Florida); PROVIDED, HOWEVER, that the Bargaining Unit shall not include any of the following: District Superintendent of Schools; Assistant District Superintendent of Schools; Directors, Coordinators, Supervisors; Visiting Teachers, Public Information Officers; Psychologists, Research Assistants; Occupational Specialists; Principals; Assistant Principals, R.O.T.C. personnel; Curriculum Assistants and Helping Teachers. The Bargaining Unit shall include Teachers, Peer Teachers, Librarian/Media Specialists and Guidance Counselors.

Whenever used hereinafter, the term "teacher" shall mean any professional employee who is included in the foregoing appropriate unit.

# ARTICLE II ASSOCIATION RIGHTS AND RESPONSIBILITIES

- A. The GCCTA shall be permitted use of school property, facilities and equipment in accordance with applicable provisions of Gadsden County School Board Policy.
- B. The GCCTA shall have the right to post notices of activities and matters of GCCTA concern on one bulletin board in a designated area mutually agreed upon by the president of the GCCTA and the site administrator at each school center. Only GCCTA notices authorized by the president of the GCCTA or the GCCTA building representative may be posted. Prior to the posting of each notice a copy will be given to the building principal, which shall be a prerequisite to such posting.

- C. The GCCTA shall have the right to use teacher mailboxes for official communications. Such distribution shall be incompliance with procedures agreed upon by the site administrator and GCCTA.
- D. The GCCTA Building Representative shall have the opportunity to make brief announcements to those who voluntarily remain at the end of the School Faculty meeting.
- E. Duly authorized representatives of the GCCTA shall be permitted to transact official GCCTA business on school property after making such arrangements with the building administrator provided such transaction of business does not interrupt, interfere with or disrupt school business, activities or operations, or violate any applicable law, policy, rule or regulations.
- F. The Board shall provide upon request by the GCCTA president and without charge a list of teachers including the following information: name, home address, classification, salary, step, grade level or subject area, degree, contract status, hire date, and work site name.
- G. Upon appropriate authorization by any teacher, the Board will directly deposit the teacher's entire 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 teacher's salary into the Envision Credit Union.
- H. The Board shall deduct from the pay of each employee all current membership dues and uniform assessments of the GCCTA, provided that at the time of each such deduction there is in the possession of the Board a valid membership form for each such deduction, executed by the employee, in the form and according to the terms of the authorization. Such authorization shall continue year after year unless revoked by the employee. A membership form shall be provided by the GCCTA.
  - Any teacher may authorize dues deduction by presenting to the Board on or 1. before September 10 of the applicable school year a signed membership form authorizing the Board to deduct from the teacher's salary an amount certified in writing by the GCCTA to the Board, on or before September 1 of the applicable school year, as being due to the GCCTA from each member thereof as membership dues for that school year, which amount shall be evenly divisible by twelve (12) dependent upon the number of checks the teacher elected to be paid per year; or, the teacher may make such authorization by presenting said membership form to the Board after September 10 and at any 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 teacher's completed membership form. Sums so deducted from the teacher's remaining salary checks shall be as nearly equal in amount as practicable. Provided, however, that any teacher whose employment begins after September 10 of the applicable school year may apply for such dues deductions, if the appropriate completed authorization form is received by the Board not later than thirty (30) days after the beginning of the teacher'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.

- 2. All dues deduction by the Board shall be made on a monthly basis, commencing with the September pay check or, subject to the provisions of subparagraph 1 immediately preceding this subparagraph, with the paycheck issued on the earliest practicable date. All such deductions shall be remitted to the Big Bend Service Unit.
- 3. By presenting to the Board a signed membership form specifying the amount to be deducted from his/her salary, an employee may authorize deduction by the Board of any uniform assessment levied on her/him by the GCCTA. Such deduction will be made by the Board from the first paycheck issued to the employee at least thirty (30) calendar days after the Superintendent's receipt of said authorization.
- 4. The authorization of each deduction for dues or uniform assessments for the GCCTA shall be in force during the term of this Collective Bargaining Agreement, except Authorization for dues deduction is revocable upon written request by the employee on the Employee Association Dues Revocation Form. The employee must first secure the written acknowledgement of GCCTA 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 no fewer than 30 calendar days from the date of the employee's submission of the completed Dues Revocation Form to the Payroll Office.
  - 5. The District will provide GCCTA with up to one payroll deduction slots for the purpose of deducting premiums (after tax) for companies participating in the NEA Member Benefits programs sponsored by GCCTA and its state and national affiliates (FEA & NEA) All deductions shall be made on a twelve month basis using a mutually agreeable form to be provided by GCCTA and transmitted to the common remitter(s) selected by GCCTA or its affiliates for such purpose as a single check amount to each remitter each payroll period. GCCTA 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.
- 6. The GCCTA 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 this Article.
- If at any time during the duration of this Agreement, the GCCTA violates the anti-strike provision of Florida Law, or if there is a refusal to perform the duties

- of employment by any member of the GCCTA, this Article shall immediately become void and inoperative during the terms of this Agreement.
- 8. <u>Legislative Committee</u> A legislative committee comprised of five (5) members appointed by the GCCTA President shall be allowed three (3) days during the Legislative Session to lobby for educational concerns benefiting the Gadsden County School District.
- 9. <u>Florida Education Association Delegate Assembly</u> The Board agrees to grant two (2) days to each elected delegate to attend the Annual Delegate Assembly of the Florida Educational Association.
- 10. <u>President's Release Time</u> The President of the GCCTA or desginee shall be granted ten (10) release days to conduct Association Business.
- I. Paid leave for GCCTA Activities Each year of this contract, representatives of the GCCTA may be granted up to a total of ten (10) days of paid leave to conduct GCCTA business provided the following conditions are met:
  - 1. A teacher 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 teacher's absence would significantly impede the operation of the work unit, under no circumstances shall leave be denied after the leave has been duly authorized and approved by the administrator.
  - 3. No more than two (2) teachers may be absent from any faculty on any day on such paid leave.
  - 4. No more than ten (10) teachers in the district may be absent on such paid leave on any day.
  - 5. Except for the president of the GCCTA, no teacher may be absent on paid leave for GCCTA activities for more than ten (10) days.
  - 6. The School Board, in conjunction with the GCCTA, shall be responsible for tracking the amount of paid leave taken for GCCTA activities.
- K. During the regular workday, the Executive Director of the Big Bend Service Unit of the Florida Education Association and/or the president of GCCTA may visit teachers 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 GCCTA business.

#### 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.

- 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 provision in paragraph A above, a grievant may file an EEOC charge while the grievance is in process 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. Representative and Appearances

- 1. An employee shall choose at Step I and Step II whether to be represented by GCCTA or to represent him/herself. GCCTA 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 GCCTA present at any meeting involving the grievant called to discuss such a resolution.
- Time spent by grievant's and GCCTA 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.
- 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

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

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 Deputy Superintendent or his/her 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 II, the Superintendent's designee shall communicate his/her Step II written decision to the grievant and/or representative or otherwise resolve the grievance.

#### STEP III

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

#### 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

#### Arbitration:

- a. If the grievance has not been satisfactorily resolved at Step III, GCCTA 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 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.
  - 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.
  - 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.

# 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.
- g. Precedent No complaint informally resolved, or grievance resolved at either Steps I or II, shall constitute a precedent for any purpose unless agreed to in writing by the Board and GCCTA.
- h. 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.
- 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.
- j. 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.
- k. Adjustments of any grievance as described herein shall not be inconsistent with the provisions of this Agreement.

#### ARTICLE IV

#### TEACHING CONDITIONS

The parties agree that each teacher's normal work day shall cover a period of seven (7) hours and twenty (20) minutes; provided that, within the above limit, for each teacher in each school, the time for beginning and ending of that teacher's work day shall be determined by the Principal at his/her discretion, subject to change by the Superintendent, and provided further, that the duration of the teacher's work day shall be extended when the Principal requests the attendance of the teacher at a conference, group meeting, or other performance of professional responsibility. Regularly scheduled faculty meetings shall not extend the teacher's workday by more than forty-five (45) minutes unless agreed upon by majority vote of the teachers present.

The vote must be initiated by a teacher. Each teacher's workweek may include as much as, but not more than, fifteen hundred (1500) minutes of direct student instructional time.

Teacher work schedules shall be determined by the site administrator. Efforts shall be made to give teachers the opportunity to have input into developing their work schedules. Consideration shall be given to the number of students, class composition and planning. The school administrator reserves the right to make the final decision.

Reasonable efforts shall be made to provide written notice of teaching assignments and schedules to the teachers upon the faculty meeting of the first day of preplanning. Assignments may be revised as needed, but not to go into effect less than one week (5 teacher workdays) after written notice. Teachers hired after preplanning shall receive teaching assignments and schedules on the first day of employment.

### Planning/Preparation Time

All teachers shall be provided at least one period per day for the purposes of planning/preparation. All elementary teachers in the district shall have at least (40) minutes of time each workday for the purpose of planning with 30 minutes being consecutive. Reasonable efforts shall be made to provide duty- free planning time.

Except when assigned to supervise students, elementary teachers may use the time during which their students are in special classes such as art, music, or physical education as preparation/conference periods.

#### Lunch Period

- A. Reasonable efforts shall be made to provide all teachers with a duty-free lunch period equal to the student lunch period. On planning days the lunch period shall be one (1) hour.
- B. The Principal of each school shall designate an area to be used for interfaculty conferences.
- C. Teachers shall report potentially unsafe facility conditions in the classroom or other school facility to their principal. The principal will investigate and make every effort to correct conditions that he/she determines to be hazardous or potentially dangerous. The principal shall reply to the concern in writing if the teacher's concern is communicated to the principal in writing.
- D. Private conference space in each school, in a classroom or other non-student-occupied area designated by the principal, shall be provided for necessary teacher conferences with parents and/or students. When a teacher needs to make a telephone call relating to school business during which confidential information will be discussed, the building administrator/designee will ensure the privacy of the call. Should a teacher find it necessary to make a long distance call, prior approval must be granted by the building administrator/designee.
- E. Observations of a teacher's class by persons other than school and/or district administrative/supervisory personnel, the Board or its designated committee or representative thereof, shall be allowed only after consent has been granted by the building principal or, in his absence, the person in charge at that time, and the teacher has

- been notified at least 24 hours in advance. The requirement that the teacher be notified at least 24 hours in advance may be waived by the teacher.
- F. A joint study committee will be formed to review site based decision-making models to include, but not limited to, issues such as duty schedules, teacher assignments, contact time, disruptions of classrooms, and dissemination of professional interest announcements. Membership on this committee shall consist of three (3) members appointed by the GCCTA and three (3) members appointed by the Superintendent. GESPA will be invited to participate. The committee shall devise its own internal working procedure. The committee shall be advisory in nature and shall submit is recommendations to the Superintendent.
- G. Compensatory time may be granted if the following provisions are met:
  - Compensatory time may be earned only for duties assigned specifically by the building administrator beyond the contractual teaching day as required or essential to the stated objectives of a course or program.
  - Compensatory time shall not be earned for activities associated with recognized supplement positions (coaching, cheerleading, etc.), or for faculty meetings, PTO meetings, school open houses, or parent-teacher conferences.
  - 3. Compensatory time shall only be used on planning days, including pre and post planning days, and at the end of the regular school day after student hours, or at such other times during the regular work day that would not require the payment of a substitute. Compensatory time shall not be used during scheduled in-service training activities.
  - Compensatory time shall be earned or taken only with the advanced approval of the building level administration as evidenced by completion of the Gadsden District Compensatory Time Approval Form.
  - 5. No monetary reimbursement shall be awarded for compensatory time.
  - 6. At the end of the teacher contract year or upon the resignation of the teacher, whichever comes first, all unused compensatory time will expire.
  - 7. The nature of teacher assignments beyond the normal work day, for which compensatory time will be granted, shall be determined by the site administrator in cooperation with the site-based decision-making teams. Assignments may be revised as needed.
- H. Teachers shall not be required to search students, but shall be required to report suspicious circumstances to the building administrator immediately.
- I. Teachers will be expected to exercise reasonable control, under the direction of the site administrator, of textbooks, supplies or equipment assigned to them.
- J. Within a given site, the administration shall make a reasonable effort to balance the load between teachers teaching identical courses.
- K. Teachers will be provided with supplies, textbooks, and teaching materials as deemed necessary by the site administrator to teach the courses assigned. Teachers shall not be required to purchase supplies, textbooks, materials or equipment from their personal funds.
- L. The Board agrees to make available in each school word processing and reproduction/duplicating capabilities to aid teachers in their preparation of instructional materials. Audio-visual equipment shall be made available in each school for classroom use.
- M. The Superintendent will establish a committee comprised of five (5) teachers, appointed by GCCTA, and five (5) administrators who will work as collegial parties to resolve

issues that cannot be resolved by any other means prior to the filing of a formal grievance. Either party may formally, in writing, request the Superintendent or Deputy Superintendent to convene the committee to resolve the conflict within ten (10) working days of the date of the request. The Superintendent will appoint the administrators based upon the nature of the issue and/or problem.

- N. The Superintendent will establish a committee comprised of three (3) teachers appointed by GCCTA, the president of GCCTA, and three (3) administrators appointed by the Superintendent. The committee shall be advisory in nature and devise its own internal working procedure. The committee will address the following:
  - Supplemental salary schedule to determine positions warranting supplemental pay, supplements to be paid for such positions, and duties/expectations for supplemental positions. The committee shall make a recommendation to the Superintendent.

### ARTICLE V

# **LEAVE**

Teachers who will be absent from work shall notify the site administrator or her/his designee no later than one (1) hour and thirty (30) minutes prior to the beginning of the teacher's work day, giving notification of their pending absence. Teachers shall not be responsible for securing substitutes.

## A. Sick Leave

Each teacher employed on a full-time basis who is unable to perform her/his duties because of her/his own illness, or because of illness or death of her/his father, mother, brother, sister, husband, wife, child or other close relative, or member of her/his own household, and who consequently has to be absent from her/his work, shall for such necessary absence be entitled to four (4) days of sick leave as of the first day of employment of each contract year, and shall thereafter earn one day of sick leave for each month of employment, which shall be credited to the employee at the end of that month, and which shall not be used prior to the time it is earned and credited to that employee; PROVIDED, that the employee shall be entitled to earn no more than one day of sick leave times the number of months of employment during the year of employment; and PROVIDED, FURTHER, that such leave shall be taken only when necessary because of sickness as herein prescribed. Such sick leave shall be cumulative from year to year, without limitation on the number of days of sick leave that may accrue to any employee; and PROVIDED, FURTHER, that at least one-half of such cumulative leave must be established within this school district. 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.

A teacher may authorize his or her spouse, child, parent, or sibling who is also a district employee to use her/his sick leave that has accrued to the authorizing employee, provided that the recipient has depleted all of his or her sick leave. Donated sick leave shall have no terminal pay value to the recipient.

# 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 noncumulative.

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

Any teacher shall be entitled to illness-in-line-of-duty-leave when he/she has to be absent from her/his duties because of illness from any contagious or infectious disease contracted therein. Illness-in-line-of-duty-leave is intended to deal with the illnesses normally known as childhood diseases; such as mumps, measles, and chicken pox. This leave does not include normal adult illnesses such as colds and influenza. Any teacher 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 school year, subject to the provisions of 1012.63 (1)

Where the amount of compensation payable under the provisions of the education code, for injuries, accidents or other disabilities which would entitle the employee to compensation under the provisions of the Florida Workers' Compensation Law, exceeds the amounts payable under the compensation law, payments shall be made, as provided in the education code, for the difference between the amount paid under the Workers' Compensation Law and the amount due under the provisions of the education code.

# D. <u>Professional Leave</u>

Professional leave, with compensation, when approved by the Superintendent, may be granted by the School Board for voluntary leave of any member of the instructional staff for the individual's professional benefit or advancement. Such leave shall be for a maximum of three (3) days for each year's service in this school district, and may be cumulative to a maximum of twelve (12) days. Professional leave for teachers may be granted during post-school and pre-school periods for attendance at summer sessions of colleges and universities provided that suitable arrangements for performance of the individual's duties are made with the Superintendent.

Leave of absence for one semester or for one year, for professional study or travel, and without compensation, when approved by the Superintendent, may be granted by the School Board.

# E. Temporary Duty

- "Leave-in-Line-of-Duty" is authorized for members of the instructional staff who
  are assigned by the Superintendent to be temporarily absent from their regular
  duties and places of employment for the purpose of performing other educational
  services. Employees performing such assigned temporary duties shall not be
  considered to be on leave.
- 2. Any GCCTA member who is an elected voting delegate to the Annual Florida Education Association Representative Assembly shall be assigned 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 GCCTA president in order to secure leave for this purpose.

## F. Leave for Jury Duty and/or Court Processes

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

- 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 from the court or other third parties for such appearance; but,
- 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.

# G. 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 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 a category of FMLA leave as described in District Policy.

#### H. Parental Leave

Any teacher 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 teacher 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 teaching 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 teacher and approved by the Board. No person on parental leave shall engage in remunerative employment with any other school board.

Family Medical Leave - Employees requesting unpaid leave for serious personal or family illness are entitled to continue 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.
- 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 employee's own serious health condition.
- I. A teacher who is absent from the workplace for three (3) or more consecutive days, without authorized leave, shall be considered to have abandoned her/his position and resigned from the district.

#### ARTICLE VI

# TEACHER ASSESSMENT

# Preamble:

The parties wish anyone who reads this language to understand that we agree to the following terms only with great reluctance and with the realization that what we are agreeing to will in all probability hinder the educational process. We are compelled to negotiate this language by state law and do so only to comply with those requirements.

The following contract language will be subject to re-openers and review within one year from its full implementation upon request by either party. Gadsden County Teacher Evaluation Model (GCTEM) will be made up of two components; the score for Instructional Practices and the score

on the State of Florida's value added tables of student learning growth or other student learning growth data approved by the State and specified below. The percentage of which each will contribute to a teacher's total evaluation is specified below. Each teacher will receive an **overall rating** of Highly Effective, Effective, Needs Improvement (referred to as Developing in the case of teachers in their first three years of employment), or Unsatisfactory based upon the total number of points accrued on the two measures.

#### Definitions:

State assessments: Any standardized state approved assessment for a given subject.

District assessments: A standardized district created and/or approved assessment for a given subject across the district in a given subject area.

Value added state model: Formula developed by the state to measure student-learning growth.

Learning targets: Locally agreed upon goal for measurement of student progress

Three years of data: Current year plus two immediately preceding years

GCTEM: Teacher Evaluation System, the term for the overall evaluation of a Gadsden County teacher.

Unsatisfactory Performance: Two consecutive Unsatisfactory annual GCTEM evaluations, two Unsatisfactory annual GCTEM evaluations within a three year period, or three consecutive annual GCTEM evaluations of Needs Improvement or a combination of Needs Improvement and Unsatisfactory.

Performance Improvement Process (PIP): A process afforded to teachers to support performance concerns as identified in GCTEM.

90-day Performance Probation: The statutory 90-day process for which unsuccessful completion could lead to non-renewal of an annual contract or termination of a professional services or continuing contract under the following conditions: Receives two consecutive annual performance evaluation ratings of unsatisfactory, two annual performance evaluation ratings of unsatisfactory within a three year period, or three consecutive annual performance evaluation ratings of needs improvement and unsatisfactory. During this 90-day period the district will offer assistance to the teacher

Independent Second Opinion: An evaluation undertaken by a neutral third party administrator selected by the Parties. Any independent evaluator should be free from any influence from either party to this Agreement and should engage in no ex parte communications with any of the parties prior to rendering his/her decision. The evaluation form will include the following ratings: Highly Effective, Effective, Needs Improvement (Developing in the case of teachers in their first three years of service), or

Unsatisfactory. Should the independent evaluator not confirm the principal's evaluation, a second independent evaluator will be utilized. The evaluation is sustained if the teacher receives two or more "Unsatisfactory" ratings by the majority of the evaluators.

#### General Rules:

- 1.) When a teacher's data source is other than state assessments for the specific students taught by the teacher in the tested subject area, effort will be made to associate the teacher's actual students' test results to their evaluation to the greatest extent possible.
- 2.) State assessments will be substituted for district assessments or learning targets as they become available.
- 3.) The parties agree to proportion the effects of the instructional practices rubric and the value added measure in such a manner that makes it impossible for someone scoring an Effective or Highly Effective in one measure to be scored as Unsatisfactory on the total evaluation measure.
- 4.) No transfer or layoff decisions will be made solely on the basis of student learning gain data until all appropriate subject area assessments have been implemented.
- 5.) Any teacher placed on the 90-day performance probation described herein which could lead to his or her non-renewal or termination may request the superintendent or his or her designee to review his or her class list for the coming year for equity of the teaching assignment.
- 6.) Teachers on a PIP at the time this language is ratified will continue to be evaluated and receive assistance on the basis of those procedures in effect at the time they were placed on the PIP.
- 7.) Teachers being placed on a PIP at the beginning of the 2011-12 school year will follow the process described herein.

# A. Gadsden County Induction Program (GCIP)

- 1. All first year Category 1 teachers or teachers possessing a temporary, one-year contract will be assigned a GCIP Mentor and complete the 180-day GCIP.
- 2. Re-hired Gadsden teachers who have more than five years of service with the School Board of Gadsden County and who have worked for the district within the past three years will be exempt from requirements of the GCIP program.
- any teacher who changes school, grade level or content area in the second year of employment may be designated as a Year 2 GCIP (Y2 GCIP), and be afforded a GCIP Mentor for the 90-day GCIP.

# B. Gadsden County Teacher Evaluation Model (GCTEM)

All teachers will be evaluated with the GCTEM, described herein. All the appropriate observation and evaluation forms appear in The Gadsden County Teacher Evaluation Model Manual (hereinafter known as "the model").

Data collected during the Teachscape/PDA Classroom Walk-Through observation process may not be used as part of a teacher's formal evaluation process. If during the course of walking through the campus an administrator observes behavior that causes concern, the administrator will remain in the classroom for a minimum of ten minutes to conduct an informal observation.

# 1. Category 1 Teachers, First Year Teachers

- All probationary contract teachers will be considered to be in Category 1 of the GCTEM.
- b. Prior to the first observation, the teacher shall be familiarized with GCTEM.
- c. The approved observation and evaluation form(s) for Level Category 1 teachers will be in "the manual"
- d. With the exception of those teachers terminated during their probationary contracts, all Category 1 teachers must be evaluated twice yearly.
- e. During the first 20 work days from a teacher's hire date, excluding pre-service days or holidays, the administrator will observe the teacher using the Observation (Short Form).
- f. If performance concerns exist following the Observation Form, the administrator will use the FEAP Summative Observation to determine if action is warranted.
- g. During the probationary contract year, the employee may be dismissed without cause or may resign from the contractual position without breach of contract.
- h. If in the opinion of the principal, performance concerns exist that could cause a teacher to be dismissed during the probationary contract year, informal assistance will be provided to that teacher via an Internal Assistance Plan (IAP) prior to such a determination. The IAP will be initiated with a letter from the principal scheduling a meeting to discuss concerns. The Union will receive a copy of the notification letter with an invitation to participate and represent the teacher at the IAP meeting. The Professional Development Director will receive a copy of the IAP notification letter. The principal will share concerns and determine school-based staff to provide support for the teacher. This process will continue until such time as a final 97-day determination is made but no less than four weeks from the inception of the IAP process.

i. The teacher who has been supported on an IAP for a minimum of four weeks, may be released from the IAP, terminated during the probationary year, or be placed on a Performance Improvement Plan (PIP) for a minimum of 2 months prior to the final Evaluation.

# j. Criteria for initiating a PIP:

- A score of Unsatisfactory or Developing.
- k. Outcome of the Mid-Year Evaluation:
  - Initiate IAP if a score is Unsatisfactory or Developing.
  - Continue PIP if overall score is Unsatisfactory or Developing.
  - Discontinue PIP if the overall score is Effective or Highly Effective.

#### l. Outcome of the Final Evaluation

- 1. A Category 1 teacher who receives assistance through an IAP and/or PIP and receives an Unsatisfactory or a Developing will be non-renewed.
- 2. A Category 1 teacher who receives an Effective or Highly Effective, score on PRIDE will become a Category 2 teacher.

# 2. Category 2, Annual Contract (AC) Teachers

- a. All annual contract teachers will be considered to be in Category 2 of the GCTEM.
- b. Prior to the first observation, the teacher shall be familiarized with the GCTEM.
- d. Category 2, teachers will be evaluated annually on GCTEM.
- e. If concerns exist following the Observation (Short Form), the administrator will use the FEAP Summative Observation to determine if action is warranted.
- g. If an administrator has documented performance concerns regarding a Category 2, teacher, that teacher will be afforded assistance through the PIP process for a minimum of four months prior to GCTEM.
- h. Criteria for initiating a PIP:
  - 1. A score of Developing/Needs Improvement or Unsatisfactory.

- 1 A teacher receiving a second GCTEM evaluation of Developing/Needs Improvement initiates a 90-day performance probation.
- 2 A teacher receiving a GCTEM evaluation of Unsatisfactory initiates a 90-day performance probation.
- 3 Any Category 2 teacher, previously placed on a PIP for a minimum of four months and who experiences performance difficulties based on the Short Form, (completed during the first 20 days, working with students) and FEAP, will be placed on a PIP. The teacher will be evaluated in November. If the evaluation is unsatisfactory, the 90-day performance probation will commence. At the end of the 90-days, the principal will evaluate the teacher. If found unsatisfactory, the teacher will be afforded the independent second opinion. The teacher will have his or her teacher contract held in abeyance until the student growth portion is completed on the GCTEM.
- i. The teacher will have the opportunity to give input into the interventions specified in his or her PIP. Teachers refusing assistance will be evaluated by the building principal with no right to a second opinion. A teacher's decision to refuse a PIP may not be rescinded until the following school year.

#### k. Outcome of the GCTEM Final Evaluation:

- 1. A teacher receiving an Effective or Highly Effective score on the GCTEM will have his or her contract renewed.
- 2. A teacher receiving a first GCTEM evaluation of Developing/Needs Improvement score on the GCTEM will have his or her contract renewed.
- 3. A teacher who has completed the "90-day performance probation" and receives an Effective or Highly Effective score on the observation form will have his or her contract renewed.
- 4. A teacher who has completed the "90-day performance probation" and receives an unsatisfactory observation will continue in the PIP process. On the spring observation, if the teacher receives a developing/needs improvement or unsatisfactory he or she will be afforded an independent second opinion. The teacher will have his or her teacher contract held in abeyance until the student growth portion is completed and a GCTEM final evaluation is determined.
- 5. Any Category 2 teacher, repeating the PIP process, who is found unsatisfactory, will have his or her teacher contract held in abeyance until the student growth portion is completed on the GCTEM.

## 3. Category 3, PSC and CC Teachers

## All Category 3 Teachers

- a. Any Continuing Contract (CC) or Professional Service Contract (PSC) teacher will be considered to be a Category 3 teacher.
- b. Any teacher who holds a continuing contract may, but is not required to, exchange such continuing contract for a professional service contract in the same district.
- c. Prior to the Observation (Long Form), the teacher will be familiarized with the Evaluation instruments, forms and procedures.
- d. Each PSC or CC teacher will receive one performance evaluation yearly unless performance concerns are noted in which case the following procedures will apply:

# 2. Category 3, Year 1 Teacher Performance Concerns

- a. If concerns regarding the performance of a Category 3 teacher exist, the administrator will use the approved observation instrument (Short Form).
- b. If concerns exist following the Observation (Short Form), the administrator will use the FEAP Summative Observation to determine if action is warranted.
- c. If an administrator has documented performance concerns on the Observation (Short Form), regarding a Level 3 teacher, that teacher will be afforded assistance for a minimum of four months prior to the Final Evaluation through the PIP process.
- d. Criteria for initiating a PIP:
- 1. A score of Developing/Needs Improvement or Unsatisfactory
- 2. A teacher receiving a second GCTEM evaluation of Developing/Needs Improvement initiates a 90-day performance probation.
- 3. A teacher receiving a GCTEM evaluation of Unsatisfactory initiates a 90-day performance probation.
- 4. Any Category 3 teacher, previously placed on a PIP for a minimum of four months and who experiences performance difficulties based on the Short Form, (completed during the first 20 days, working with students) and FEAP, will be placed on a PIP. The teacher will be evaluated in November. If the evaluation is unsatisfactory, the 90-day performance probation will commence. At the end of the 90-days, the principal will evaluate the teacher on the appropriate form. If found unsatisfactory, the teacher will be afforded the independent second opinion. The teacher will have his or her teacher contract held in abeyance until the student growth portion is completed on the GCTEM.
- e. Outcome of GCTEM Evaluation:

- 1. A teacher receiving a Developing/Needs Improvement, Effective or Highly Effective score on the GCTEM will have his or her contract renewed.
- 2. A teacher receiving a second GCTEM evaluation of Developing/Needs Improvement initiates a 90-day performance probation.
- 3. A teacher receiving a GCTEM evaluation of Unsatisfactory initiates a 90-day performance probation.
- A teacher who has completed the "90-day performance probation" and receives an Effective or Highly Effective score on the GCTEM will have his or her contract renewed.
- 5. A teacher who has completed the "90-day performance probation" and receives an Unsatisfactory will continue in the PIP process. On the spring evaluation, if the teacher receives a developing/needs improvement or unsatisfactory he or she will be afforded an independent second opinion. The teacher will have his or her teacher contract held in abeyance until the student growth portion is completed and a GCTEM final evaluation is determined.
- 6. Conclude the PIP if the teacher receives a score in the higher range of Developing, Effective or Highly Effective range.

All such evaluation(s) will be completed at least two weeks prior to the last day of student attendance. The second opinion evaluator will use the revised Final Evaluation, based on the principal's revised Final Evaluation of documented PIP competencies.

- f. An employee notified of unsatisfactory performance may request an opportunity to be considered for a transfer to another appropriate position, with a different supervising administrator, for the subsequent year of employment.
- d. Any proposed termination due to failure to successfully complete a NEAT/Performance Probation process will be subject to the grievance and arbitration process as defined in Article III of this Agreement and/or a hearing held by the Department of Administrative Hearing (DOAH).
- e. All procedures outlined in this section are subject to the grievance and arbitration process, as described elsewhere in the Agreement.

# C. Value Added/ Student Learning Gain Data

# Methodology:

The percentage and composition of the student data component of each teacher's evaluation is expressed below:

# 1. Classroom teacher, majority of students take FCAT in subject area taught by teacher

The teacher's evaluation will be based 50% on Instructional Practices, 50% on the state's value added data based upon their students' state assessment (e.g., FCAT) scores. When three years of this data is not available for each teacher, the proportions will alter to 60% on Instructional Practices and 40% value added data.

# 2. Classroom teacher, majority of students take FCAT but in other subject area than that taught by teacher

The teacher's evaluation will be based 50% on Instructional Practices, 50% on student gains on a district-wide standardized test or statewide assessment when available. When three years of data is not available for each teacher, the proportions will alter to 60% on Instructional Practices and 40% student gains data. If not using a statewide assessment, the measure to be employed at each grade level and subject area must be agreed to by the parties. If a district-wide standardized test or statewide assessment does not exist, teachers in this group will be evaluated as in Number 3, below.

#### 3. Classroom teacher, majority of students do not take FCAT

The teacher's evaluation will be based 50% on Instructional Practices, 50% on student gains on a set of measureable learning targets agreed to in advance between the teacher and principal. When three years of data is not available for each teacher, the proportions will alter to 60% on Instructional Practices and 40% measureable learning targets. A list of acceptable measureable learning targets to be employed at each grade level and subject area must be agreed to by the parties.

#### 4. Non-classroom teacher, assigned to specific school(s)

The teacher's evaluation will be based on 70% on Instructional Practices and 30% on the state's value added data of FCAT scores for those students attending the specific schools to which the non-classroom teacher is assigned. When three years of data is not available for each teacher, the proportions will alter to 80% on Instructional Practices and 20% value added data.

#### 5. Non-classroom teacher, not assigned to specific school(s)

The teacher's evaluation will be based on 70% on Instructional Practices and 30% on the state's value added data of FCAT scores for the students in the district as a whole. When three years of data is not available for each teacher, the proportions will alter to 80% on Instructional Practices and 20% value added data.

D. During pre-school planning, or within the first ten days of reporting to the work site for active employment, each teacher shall be given a copy of the GCTEM Manual. This distribution shall be followed by an explanation, demonstration and discussion of the

- assessment process. A copy of all current teacher assessment forms shall be available upon request or on the district's website.
- E. For the purposes of teacher assessment, the principal will make at least one (1) scheduled observational visit to the teacher's classroom. The principal may make as many unscheduled visits or as many additional scheduled visits as he/she sees fit, and his/her assessment may be based on any information which may be available to him/her at the time the assessment is made.
- F. Within ten (10) school days after each such scheduled visit, the principal shall have a conference with the teacher, at which time the teacher shall receive a copy of the completed assessment form. Upon approval by the Superintendent the 10-school day time limit may be extended for extenuating circumstances or by mutual consent of the parties.
- G. Each completed assessment form for the teacher and all copies of it shall be dated and signed by the principal and the teacher, with the teacher receiving one copy. The teacher's signature indicates only that he/she has read the completed form, and not necessarily that he/she agrees with the assessment.
- H. In the event that the teacher disagrees with the written assessment of her/his performance, she/he may write her/his objections on the assessment report or attach them to the report to be placed in her/his personnel file. A teacher shall not be requested nor required to sign a blank or incomplete evaluation form.
- In order to assure quality teaching and learning and a fair, equitable and impartial evaluation of teacher performance the parties agree to form an appeals committee comprised of two members of the GCCTA appointed by the GCCTA president and two from the administration appointed by the Superintendent, neither party shall have any influence on the appointment of the members of the other party. The following procedures shall be followed:
  - 1. It is the intent of the parties that the procedures listed below in the appeals process shall serve as the alternative to Steps I and II of the grievance procedure.
  - 2. If the employee desires, he/she has the right to request representation or represent himself/herself, but under no circumstances will GCCTA be required to represent a non-member.
  - 3. An employee may not be represented by an attorney or a rival union in an appeal.
  - 4. The site administrator or the Superintendent's designee and the union president will make every effort to obtain informal resolution of the dispute within 30 (thirty) days of the employee's evaluation. If unresolved the alleged dispute shall move to the formal appeals process.
  - 5. Issues appealed to the committee shall be addressed expeditiously by the committee keeping in mind the statutory time frames and shall meet and render a decision within 10 school days..
  - 6. The representatives of the committee shall communicate their findings in writing to the Superintendent and the union president as well as the affected employee(s) and the site administrator.

- 7. Disputes not resolved at the committee level will then follow the prescribed procedures in Article III, beginning at Step III.
- J. The teacher, upon written request, shall have the right to review and reproduce the contents of the personnel file, being accompanied by a representative of the GCCTA, if desired, and in the presence of the administrator responsible for the safekeeping of such file.
- K. The personnel file of each teacher shall be open to inspection only by the School Board, the Superintendent, the principal, the teacher, and such other persons as the teacher or the Superintendent may authorize in writing, unless otherwise provided by law.
- L. The School Board shall have the right to reprimand, suspend, demote or discharge its employees for just cause. Just Cause shall be defined to mean:
  - 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, prior to taking official action.
  - 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 his/her 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.

# ARTICLE VII VACANCY AND PROMOTION, TRANSFER AND REASSIGNMENT AND REDUCTION IN FORCE

- A. The provisions of this Article shall not apply in such manner that would prohibit the Board from complying with applicable court orders.
- B. <u>Vacancy</u> and <u>Promotion</u>
  - Notice of all openings for promotion and instructional vacancies shall be posted as necessary by the Superintendent or his designee for five (5) teacher work days during the regular school year or five (5) administrator work days during the summer, as the case may be, prior to the filling of the vacancy, in the district administration building and shall be transmitted to the building principal of each school, who shall post the notice in that school. Such postings shall include the kind of certificate necessary, and information concerning the securing and deadline for filing of the application. A copy of all vacancies

shall be sent to the President of GCCTA by the district mail courier at least three days prior to the posting of said positions. A signature will be secured to validate delivery.

#### C. Transfer and Reassignment

The Board and the GCCTA recognize that the transfer of employees shall be the responsibility of the Board upon recommendation of the Superintendent. Any teacher who desires a change in grade and/or subject assignment in the following year or who desires to transfer to another school in the following year shall file, using a form furnished by the Superintendent, a written request to that effect in duplicate, one copy to be filed with the principal and one copy filed with the Superintendent. Such request shall be considered for the following school year and shall remain active only until the beginning of the school year following the school year in which filed.

Assignment of new teachers to positions in the school district shall be made after active requests for reassignment or transfer to such positions have been reviewed.

In making transfers, the Board will first review requests of volunteers. Lists of available positions in other schools shall be posted in each school.

No assignment of teachers to a specific position in the school district shall be made until all pending requests for reassignment or transfer to that position have been given due consideration. With all other factors being equal, District seniority shall be the deciding factor in assignments for voluntary transfers.

Teachers who have requested transfers or reassignments shall be notified in writing of the administration's action on said transfer or reassignment as soon as possible or immediately following the filling of a requested position.

#### D. Reduction in Personnel

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

#### E. <u>Involuntary Transfers</u>

Involuntary transfers may occur due to staff reduction in a department and/or grade level within a school or the closing of an existing facility. The Board shall notify the Union within ten (10) days after the determination that involuntary transfers must occur.

Teachers transferred under this provision (Reduction in Personnel) shall not be again subject to involuntary transfers for a period of one (1) year unless extenuating circumstances exist which shall include, but not be limited to, funding, reduction in student population, and cancellation of programs. Should a position become available at the same school from which a teacher was involuntarily transferred due to a staff reduction, the teacher shall have the opportunity to request to return to such school, subject to all of the following conditions:

- a. The same or similar position needs to be filled no later than the end of the school year following the school year of the transfer.
- b. The position is in the same area of assignment from which the teacher was transferred.
- c. The teacher is certified for the position.
- d. The teacher is qualified for the position in the judgment of the Superintendent.

In cases in which more than one teacher has been involuntarily transferred from the same area of assignment, at the same school, and meet the above conditions, the teacher with the most seniority shall first be given the option to return.

#### F. Layoffs

The School Board shall determine the program areas, subject areas in secondary schools, positions in elementary schools or other positions in which the reduction shall take place.

The School Board will place continuing and professional service contract personnel in positions held by annual contract personnel for which the continuing and professional service contract teacher is properly certified.

The order of layoff of members of the bargaining unit shall be teachers having the least amount of teaching experience in the Gadsden County School System.

#### G. Recall

The School Board shall determine the positions in which recall will be made and the number of teachers to be recalled.

Teachers shall be recalled in the inverse order of layoff.

Notification of recall shall be made by certified mail to the address of record. Within ten (10) calendar days of receipt of the letter of recall, the teacher shall notify the District Personnel Office in writing whether he/she will accept reemployment. Failure to respond to the letter of recall within the required time automatically terminates the employee's right of recall.

# H. Performance Issues/ Failing Schools

Before recommending an involuntary transfer based upon any performance problems, the Superintendent or his designee shall give notice of the performance problem(s) and time to address and respond to the concerns, and unless extenuating circumstances exist, the instructional bargaining unit member will be offered assistance and time to address and resolve the concerns. In addition, the following procedures shall apply:

a. Instructional bargaining unit members affected by recommendations for such an involuntary transfer which have been proposed for the upcoming year will be notified on or before May 1, unless extenuating circumstances exist.

- b. A conference will be held, if requested by the instructional bargaining unit members, between the instructional bargaining unit member and the Superintendent and/or his/her designee to discuss the reasons for recommending a transfer, and to allow the instructional bargaining unit members the opportunity to present his/her side of the matter and his/her position regarding being transferred. Any instructional bargaining unit member attending a conference will have the right of Union representation upon the instructional bargaining unit member's request. A written report of the conference with an instructional bargaining unit member concerning a recommended transfer will be given to the instructional bargaining unit member within ten (10) working days of the conference.
- c. The instructional bargaining unit members will receive written notice of the recommendation of the Superintendent of a transfer and will have the opportunity to appear at the School Board meeting at which the transfer will be presented for approval. Instructional bargaining unit members affected by involuntary transfer shall be notified in writing on or before July 1 unless extenuating circumstances exist which shall include, but not be limited to, absence of student performance data, school grades, funding, and reduction in programs.

Instructional bargaining unit members who are involuntarily transferred due to their assigned school being deemed as a failing school shall:

- a. be given written notice of their transfer with reason specific to their teaching or students' performance evaluation.
- b. be notified of their transferred assignment by July1 unless extenuating circumstances exist which shall include, but not be limited to, absence of student performance data, school grades, funding, and reduction in programs.

#### ARTICLE VIII

#### TEACHER AUTHORITY AND PROTECTION

A. Any case of assault upon a teacher shall be reported promptly to the site administrator or a designee by that teacher or any other teacher observing or having knowledge of the assault. In cases involving assault by a student upon a teacher, where said teacher is determined by the Administration to be free from fault, and where said teacher has filed civil charges, the Board shall render reasonable assistance to the teacher in connection with handling of the incident by law enforcement and judicial authorities.

The foregoing shall not require the Board to provide legal advice or counsel for the teacher or to incur, assume or bear any financial liability.

- B. Teachers shall not be required to perform tasks that would endanger their health or safety. In an emergency, teachers shall take necessary action to provide for the safety of themselves and their students and, as soon as possible, advise the site administrator of the situation.
- C. When a principal notifies a teacher that a written reprimand is to be filed in the personnel file of the teacher as a result of an action by a teacher, the teacher shall have the right to have present, upon request, a representative of the GCCTA at a conference between the principal and the teacher prior to the filing of said written reprimand.
- D. Materials relating to work performance, discipline, suspension, or dismissal must be reduced to writing and signed by a person competent to know the facts or make the judgment. No such materials may be placed in a teacher's personnel file that the teacher has not had the opportunity to see. A copy of the materials to be added to a teacher's personnel file shall be provided to the teacher either by certified mail return receipt requested or by personal delivery. A teacher shall sign any reviewed material. However, such signing does not indicate agreement but rather that the teacher has seen the material. In the event a teacher does not review and sign such material within two (2) working days after notification of the existence of such material, the material shall be filed in the personnel file. Upon request, a teacher, or any person designated in writing by the teacher, shall be permitted to examine the personnel file of such teacher. The teacher shall be permitted conveniently to reproduce any materials in the file, at a cost no greater than the fees prescribed in F.S. 119.07(1).
- E. The district is committed to a policy of "zero tolerance" on matters of student misbehavior, acts of violence or threatened acts of violence, and assault and battery on school personnel. It is recognized that it is the teacher's responsibility to pursue the prosecution of perpetrators of such acts as defined by Board policy.

#### ARTICLE IX

#### GENERAL EMPLOYMENT PRACTICES

- A. 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.
- B. For consideration for appointment to a teaching position in summer school, a teacher must file with the Superintendent on or before May 1 immediately preceding the summer session, a written application on a form to be furnished by the Superintendent. In making assignments of applicants to summer school instructional positions, the Board will take into consideration relevant factors including but not limited to the applicant's certification and/or competency in a given subject, or subjects, and current employment by the Board.
- C. In-service activities are designed to improve the professional growth of all teachers. Inservice attendance shall be voluntary unless it is:
  - · mandated by the District School Board, or State/Federal Laws
  - required by the site administrator
  - · mandated as a condition of employment.
- D. Instructional employees shall not solicit support of any political candidate, partisan or non-partisan, during regular work hours.

An instructional employee who offers himself/herself as a candidate for public office shall notify the Superintendent immediately upon qualifying for election. He/she shall conduct his/her campaign so as not to interfere with his/her responsibilities. Personal leave without pay may be taken during the campaign period. Such candidate shall adhere strictly to Florida Statutes governing political activity on the part of public officials and public employees.

A successful candidate for an office requiring a part-time responsibility shall report immediately to the Superintendent after the election and thereafter, when deemed necessary by the Superintendent or School Board, to evaluate the compatibility of the dual responsibility and the need for personal leave without pay.

All teachers shall be entirely free from political domination or coercion, or the pretended necessity of making political contributions of money or other things of value, or engaging in any political work or activity against their wishes under the assumption that failure to do so will in any way affect their status as employees of the school system.

E. Each instructional 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/her child(ren) in the school of choice, subject Gadsden County School Board Policy 5.20 entitled Student Assignment.

#### F. Teachers Voluntary Sick Leave Bank

1. Membership - Any full-time teacher, 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 teacher is defined as a person employed in a teaching position designated by the School Board as full time.

A participating teacher 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 teacher is suffering a medical hardship. In this case, members may contribute additional days over the maximum amount.

A day is defined as the number of hours of work per day shown in the GCCTA Agreement.

- 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) teachers, two (2) members appointed by the Superintendent and the following ex-officio members: GCCTA President and one (1) School Board member. The Committee shall determine how many days, if any, a member 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 a teacher;
  - b. provision for medical documentation of need;
  - c. provision for monitoring eligibility of a teacher;
  - 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.
- 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.

- Utilization of Days -- Use of days from the Bank will be subject to the following conditions:
  - The claim must be based on a personal and catastrophic illness, injury, or accident.
  - Prior to eligibility, a teacher must exhaust all accumulated sick leave and other types of leave granted by the Board related to the accident, illness, or injury.
  - c. A teacher 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 that would apply to an original application.
  - d. The salary of a teacher participating in the Sick Leave Bank will be reduced by any benefits drawn from Worker's Compensation.
  - e. A teacher 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.
- H. The Association and the employer will work collaboratively to comply with any Federal or State law that has 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 X

# **HOLIDAYS**

The Bargaining Unit shall be granted up to six (6) paid holidays. Said holidays shall be those days designated as holidays by the Board, and shall include all such holidays granted at any time during the school year. Teachers who are under contract for less than 196 days shall be paid for the holidays which occur during their contract period.

#### 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 Three Hundred Sixty-Eight Dollars and Forty-Seven cents (\$368.47) for Blue Cross Blue Shield (Employee contribution One Hundred Fifty Dollars and Ninety-Three Cents \$150.93) and Three Hundred Thirty-Three Dollars and one cent (\$333.01) for Capital Health Plan (Employee contribution One Hundred Eighteen Dollars and Sixty-four\_Cents \$118.64) 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 GCCTA 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

# PROFESSIONAL COMPENSATION

The basic salaries of teachers covered by this Agreement shall be set forth in Appendix  $\underline{A}$  of this Agreement, which is based on increases for each degree earned and each completed year of teaching experience. Instructional personnel will receive their step increases each year beginning with the first payroll check of the year as reflected in the currently adopted salary schedule. Supplemental salaries will be set forth in Appendix B.

For each teacher who enters a written contract in this district who was not employed in this district as of June 30, 2001, for the purpose of pay, the district will recognize and accept each year of full time school teaching service earned in the state of Florida or outside the state and for which the employee received a satisfactory performance evaluation. It shall be the responsibility of the teacher to provide the district personnel office with verification of such experience and proof of satisfactory performance.

In order for credit for any such experience gained in any given school year to be so allowed, the same must be based on employment and efficient service in the same school system or institution of higher education for more than one half ( $\frac{1}{2}$ ) of the duty days in that year. PROVIDED,

HOWEVER, that each vocational teacher or other teacher qualifying for certification on the basis of nonacademic preparation may substitute for professional educational employment experience as above described, and subject to all applicable conditions hereinbefore set out, duly verified successful full-time paid work experience in the specific vocational field covered by her/his teaching certificate. In the computation of such work experience, any amount of such work experience totaling more than six (6) months and occurring within the same twelve-month period shall be counted as one year.

Reemployment after retirement- All retirees who remain unemployed for the appropriate time as defined by law and are reemployed with the school board will be placed on the salary schedule at the beginning years of experience of their appropriate degree level. 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.

#### ARTICLE XIII

#### **MISCELLANEOUS**

- A. This agreement shall constitute the full and complete understandings and commitments between both parties and may be altered, changed, added to, deleted from or modified only through the voluntary mutual consent of the parties in written and signed amendment to this Agreement; provided, however, that nothing contained in this Agreement shall be construed to obligate either party to negotiate or bargain collectively with respect to any subject or matter whatever.
  - F. Should any provision of this Agreement be declared illegal by a court of competent jurisdiction, said provision shall be automatically deleted to the extent that it violated the law but the remaining provisions shall remain in full force and effect for the duration of this Agreement, if not affected by the deleted provision.

#### ARTICLE XIV

#### 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 teachers at resignation without retirement, at normal retirement, when the teacher elects to participate in the Deferred Retirement Option Program (DROP), 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 than 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, or DROP enrollment 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 accumulated sick leave, times a percentage figure depending on her/his number of years of such service, as hereinafter indicated:

| -After the 10 <sup>th</sup> | year | 50%   |
|-----------------------------|------|-------|
| -After the 11 <sup>th</sup> | year | 50%   |
| -After the 12 <sup>th</sup> | year | 50%   |
| -After the 13 <sup>th</sup> | year | 65%   |
| -After the 14 <sup>th</sup> | year | 70%   |
| -After the 15 <sup>th</sup> | year | 75%   |
| -After the 16 <sup>th</sup> | year | 80%   |
| -After the 17 <sup>th</sup> | year | 85%   |
| -After the 18 <sup>th</sup> | year | 90%   |
| -After the 19 <sup>th</sup> | year | 95%   |
| -After the 20 <sup>th</sup> | 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 13 <sup>th</sup> year | 60%  |
| -During the 14 <sup>th</sup> year | 65%  |
| -During the 15 <sup>th</sup> year | 70%  |
| -During the 16 <sup>th</sup> year | 75%  |
| -During the 17 <sup>th</sup> year | 80%  |
| -During the 18 <sup>th</sup> year | 85%  |
| -During the 19 <sup>th</sup> year | 90%  |
| -During the 20 <sup>th</sup> year | 95%  |
| -During and after the 21st year.  | 100% |
|                                   |      |

Such terminal pay, when paid upon registration 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, unless the teacher is participating 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, of 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.

A teacher who participates in DROP will receive pay for accumulated sick leave as indicated above. The rate of pay for such leave shall be based upon the salary rate of the teacher at the time DROP begins. Such leave shall be paid in annual installments during each of the years of DROP participation. The initial payment will be made during the first month of DROP, with subsequent payments made during the retirement anniversary months. Leave accrued during DROP will be included in the final payment and will be paid at the salary rate of the retiring teacher upon separation from service according to provisions outlined applicable Florida Statutes.

A teacher who begins participation in DROP, but elects to cancel DROP shall, within six (6) months of the DROP cancellation, repay the Gadsden County School Board all sick leave pay previously received as a part of DROP. Such sick leave time when repaid, will be returned to the account of the teacher as if there had been no DROP participation.

- C. "Normal retirement", as used in this Article, shall mean retirement as defined in subsection 231.40(2), Florida Statutes, 1979.
- D. Terminal pay for accumulated sick leave paid to any person pursuant to this Article XV 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.

## TERM OF AGREEMENT

Subject to applicable law, rules and regulations, this Agreement shall become effective when approved and ratified by the Board and the Bargaining Unit and signed by the parties, and shall continue in effect through June 30, 2012.

This Agreement shall not be extended orally, and it is expressly understood that is shall expire on the date last aforesaid.

After ratification of this multiyear contract, that parties agree that once in each calendar year of this Agreement, the GCCTA may, upon written request made to the other, reopen Appendix A, B, and C and each party, may, at its sole option, upon written request made to the other party, reopen two (2) articles other than Appendix A, B, and C specifying such other articles so to be reopened.

| Gadsden County Classroom | The School Board of Gadsden  |
|--------------------------|------------------------------|
| Teachers Association     | County, Florida              |
| Ву:                      | Ву:                          |
| President                | By:Chairperson               |
| Date:                    | Date:                        |
| By:<br>Negotiator        | By:Superintendent of Schools |
| Negotiator               | Superintendent of Schools    |
| Date:                    | Date:                        |
|                          | Ву:                          |
|                          | Negotiator                   |
|                          | Date:                        |

# INSTRUCTIONAL Appendix A

# 2011-2012

| STEP | BACHELORS/ | MASTERS | SPECIALIST<br>IN | PHD    |
|------|------------|---------|------------------|--------|
|      | VOCATIONAL |         | EDUCATION        |        |
| 00   | 30,910     | 32,178  | 32,729           | 33,391 |
| 01   | 31,145     | 32,413  | 32,964           | 33,625 |
| 02   | 31,380     | 32,648  | 33,199           | 33,860 |
| 03   | 31,615     | 32,883  | 33,434           | 34,095 |
| 04   | 31,853     | 33,121  | 33,672           | 34,333 |
| 05   | 32,092     | 33,360  | 33,911           | 34,572 |
| 06   | 32,335     | 33,602  | 34,153           | 34,814 |
| 07   | 32,576     | 33,844  | 34,395           | 35,056 |
| 08   | 32,946     | 34,212  | 34,764           | 35,425 |
| 09   | 33,312     | 34,579  | 35,130           | 35,791 |
| 10   | 33,751     | 35,018  | 35,569           | 36,230 |
| 11   | 34,186     | 35,454  | 36,005           | 36,666 |
| 12   | 34,623     | 35,891  | 36,442           | 37,104 |
| 13   | 35,189     | 36,457  | 37,008           | 37,669 |
| 14   | 35,817     | 37,084  | 37,635           | 38,296 |
| 15   | 36,447     | 37,713  | 38,265           | 38,926 |
| 16   | 37,078     | 38,346  | 38,897           | 39,558 |
| 17   | 37,713     | 38,981  | 39,532           | 40,194 |
| 18   | 38,349     | 39,616  | 40,167           | 40,828 |
| 19   | 38,987     | 40,254  | 40,806           | 41,467 |
| 20   | 39,627     | 40,894  | 41,445           | 42,100 |
| 21   | 40,260     | 41,528  | 42,079           | 42,740 |
| 22   | 40,916     | 42,183  | 42,734           | 43,395 |
| 23   | 41,686     | 42,953  | 43,504           | 44,165 |
| 24   | 42,464     | 43,732  | 44,283           | 44,944 |
| 25   | 43,547     | 44,814  | 45,365           | 46,027 |
| 26   | 46,208     | 47,475  | 48,026           | 48,687 |

# APPENDIX B SUPPLEMENTAL PAY SCHEDULE 2011-2012

| POSITION          | ACTIVITY                             | % of B-0 | 09-10   |
|-------------------|--------------------------------------|----------|---------|
| Athletic Director | Senior High                          | 5%       | \$1,546 |
|                   | Middle                               | 4%       | \$1,236 |
| Head Coach        | Football-Sr. High                    | 10%      | \$3,091 |
|                   | Football-Middle                      | 9%       | \$2,782 |
|                   | Basketball-Sr. High                  | 9%       | \$2,782 |
|                   | Basketball-Middle                    | 6%       | \$1,855 |
|                   | Baseball-Sr. High                    | 6%       | \$1,855 |
|                   | Baseball-Middle School               | 4%       | \$1,236 |
|                   | Softball-Sr. High                    | 6%       | \$1,855 |
|                   | Softball-Middle                      | 4%       | \$1,236 |
|                   | Volleyball-Sr. High                  | 6%       | \$1,855 |
|                   | Volleyball-Middle                    | 4%       | \$1,236 |
|                   | Track & Field-Sr. High               | 6%       | \$1,855 |
|                   | Cross Country                        | 6%       | \$1,855 |
|                   | Weightlifting-Sr. High               | 4%       | \$1,236 |
|                   | Wrestling-Sr. High                   | 4%       | \$1,236 |
|                   | Track & Field-Middle                 | 4%       | \$1,236 |
|                   | Golf                                 | 4%       | \$1,236 |
|                   | Tennis                               | 4%       | \$1,236 |
|                   | Soccer                               | 6%       | \$1,855 |
| Assistant Coaches | Football-Sr. High                    | 7%       | \$2,164 |
|                   | Football-Middle                      | 6%       | \$1,855 |
|                   | Basketball-Sr. High                  | 6%       | \$1,855 |
|                   | Volleyball-Sr. High                  | 4%       | \$1,236 |
|                   | Baseball-Sr. High                    | 4%       | \$1,236 |
|                   | Softball-Sr. High                    | 4%       | \$1,236 |
|                   | Track-Sr. High                       | 4%       | \$1,236 |
| Other Positions   | Band Director-Sr. High               | 6%       | \$1,855 |
|                   | If Choral also, add                  | 4%       | \$1,236 |
|                   | Choral Director-Sr. High             | 5%       | \$1,546 |
|                   | Band Director-Middle                 | 5%       | \$1,546 |
|                   | If Choral also, add                  | 3%       | \$927   |
|                   | Choral Director-Middle               | 4%       | \$1,236 |
|                   | Band Director-Elementary             | 3%       | \$927   |
|                   | Band Assistant                       | 4%       | \$1,236 |
|                   | Majorette Sponsor, Sr. High          | 5%       | \$1,236 |
|                   | Varsity Cheerleader Sponsor-Sr. High | 5%       | \$1,546 |
|                   | Jr. Varsity Cheerleader Sponsor-Sr.  | 4%       | \$1,236 |
|                   | Cheerleader Sponsor-Middle           | 4%       | \$1,236 |
|                   | Special Olympics Coordinator         | 4%       | \$1,236 |
|                   | Newspaper Sponsor-Sr. High/Middle    | 3%       | \$927   |
|                   | Yearbook Sponsor-Sr. High/Middle     | 3%       | \$927   |
|                   | Student Council Sponsor-Sr. High     | 3%       | \$927   |
|                   | Student Council Sponsor-Middle       | 3%       | \$927   |

#### Appendix C

#### TEACHER PAY CALENDAR

Teachers on ten (10) months contract will be paid in twelve equal payments. Payments will begin in September and end in June. Payments will be made on the 10th day of each month or the last working day before the 10th day of each month, except that the final two (2) installments will be issued on June 30. During any remaining years of this agreement, the School Board will determine the uniform pay date, based on the school calendar. No payment will be made for services prior to those services being performed, nor prior to all leave forms being received in the finance office.

#### TEACHER PAY CALENDAR FOR 2011-2012

September 9, 2011 October 10, 2011 November 10, 2011 December 9, 2011 January 10, 2012

February 10, 2012 March 9, 2012 April 10, 2012 May 10, 2012 June 8, 2012

#### APPENDIX D

#### MEMORANDUM OF UNDERSTANDING

The Gadsden County Classroom Teachers Association, The Gadsden Educational Staff
Professional Association, and
The Gadsden County School District

The Gadsden County Classroom Teachers Association (GCCTA), the Gadsden Educational Staff Professional Association (GESPA) and the Gadsden County School District (GCSD) hereby tentatively agree to the provisions set out below and will support the ratification of such provisions by the members of the GCCTA bargaining unit and the Gadsden County School Board:

Gadsden County Schools Title I School Improvement Grant, Section 1003(g) herein called SIG: GCCTA, GESPA and the GCSD acknowledge that the Gadsden County School District has qualified for the SIG grant for the sole purpose of meeting the requirements of the Department of Education Transformation Intervention Model for some of the schools in the Gadsden County School. In complying with the requirements of the SIG grant, GCCTA, GESPA and the Gadsden County School Board, hereby agree to this Memorandum of Understanding to address any changes in the Collective Bargaining Agreement (CBA) between the parties and the effect of these changes on the employees of any Gadsden County Public Schools who receive said grant.

The parties further recognize that the successful execution of the School Improvement Grant is wholly dependent upon the cooperative and collaborative efforts of the parties and that utilization of Florida Statute 447.403 is counterproductive to achieving the goals contained within the School Improvement Grant.

Therefore, the parties agree as follows:

- The Parties agree that the execution of this MOU constitutes support of the goals and
  objectives of the SIG. The parties further agree that said signature does not constitute
  agreement to modify the existing CBA or to negotiate additional language. The parties,
  however, agree to engage and use their best efforts to develop a mutually agreeable plan to
  address reforms consistent with the objectives of SIG and according to Article IX, section G
  of the GCCTA CBA or Article XII, Section F of the GESPA CBA.
- 2. The parties agree to use best efforts to develop a negotiated, mutually agreed upon implementation plan in the areas identified by the parties as part of the Plan. The signature of the Union President on the MOU does not constitute an agreement to (a) reopen or otherwise modify the CBA, unless and until a subsequent negotiated time specific waiver or other agreement has been mutually agreed upon by the Gadsden County Classroom Teachers Association, the Gadsden Educational Staff Professional Association and the Gadsden County School Board or (b) limit or waive its rights and protections under the Florida Constitution, the Florida Public Employees' Relations Act and other applicable laws.
- 3. If a School Improvement Grant is awarded, the parties agree that any items in the Plan that impact wages, hours or terms and conditions of employment or that may modify the current CBA are subject to bargaining in accordance with Chapter 447.
- 4. Any items relating to the SIG Application or Plan that are unsuccessfully negotiated between the parties specifically for the purpose of applying for or receiving the School Improvement Grant award will not be subject to the impasse procedures set forth in Chapter 447. Neither party will unilaterally declare impasse under Chapter 447 during negotiations of any provisions specifically for the purpose of applying for or receiving the SIG award.

- 5. In the event that negotiations result in modification to the existing CBA, the Gadsden County Classroom Teachers Association, the Gadsden Educational Staff Professional Association and the Gadsden County School Board agree that such modifications expire upon either the expiration of the School Improvement Grant or upon the expiration of the funding of the grant, whichever occurs first.
- 6. The Gadsden County Classroom Teachers Association, the Gadsden Educational Staff Professional Association and the Gadsden County School Board agree that if bargaining according to this MOU results in any modification to the current CBA in order to comply with SIG requirements, then such modification(s) will not operate as the status quo (it being understood that said SIG modifications shall expire at the end of the term of the current MOU unless otherwise mutually extended by the parties).
- 7. The parties agree that after good faith negotiations should there fail to be a fully ratified and non-imposed agreement; the parties are released from any obligation to continue participation in the School Improvement Grant.

The parties hereby agree to the following for the 2011-2012 school year: The parties will meet annually to address possible changes to the MOU necessary to implementing the DOE requirements and timelines of the Transformation Intervention Model funded by the SIG grant.

- Common Planning Time: Common planning time will be scheduled during the regular school
  day at least one (1) period per day to provide for structured common planning time that does not
  encroach on the contractual planning time. Common planning time will vary according to grade
  level for elementary schools and according to subject level for high schools.
- Recruitment, replacement and retention: The Financial incentives for hard to staff schools shall be as follows (all supplemental amounts are gross amounts before deductions):
  - 1. Recruitment supplements of up to \$2,000 will be used to recruit highly qualified and highly effective teachers for those schools as determined by the grant.
  - 2. Highly qualified highly effective teachers, coaches and administrators will be paid a supplement of \$1,500 to be retained (all employees will re-apply for their positions each year).
  - Other rewards that are already in place for professional development, continuing education units and additional certification shall be utilized as enhancements to the aforementioned supplements.
- Performance Pay (all performance pay amounts are gross pay before deductions and will not become part of the base salary): SIG Schools faculty members will receive performance pay in the amount of \$1,000 for teachers making 65% student learning gains in FCAT tested subjects; \$1,500 for teachers making 80% student learning gains in FCAT tested subjects; \$2,000 for teachers making 90% student learning gains in FCAT tested subjects and \$2,500 for teachers making 100% student learning gains in FCAT tested subjects. Principals will receive a \$3,000 supplement for making AYP and a \$2,000 supplement if the school improves one letter grade or more. Assistant principals will receive the \$2,000 and \$1,500 supplement respectively for the same performances as the principal. Other staff (paraprofessionals) will receive a supplement of up to \$1,000 total for assisting in raising student achievement (\$200 per teacher making 65% learning gains in FCAT tested subjects). Instructional coaches will receive a supplement of \$1,000 if 70% of their teachers make 65% student learning gains in FCAT tested subjects, \$2,000

for 80% of their subject teachers making 65% student learning gains in FCAT tested subjects and \$3000 if 90% or more of their subject teachers making 65% or more student learning gains in FCAT tested subjects. Teachers are not eligible for the same performance pay from both SIG and Race to the Top.

Failure to Improve (all teachers and leaders must re-apply for their positions each year if they do not meet FDOE requirements for making sufficient learning gains in FCAT tested subjects): Teachers and Leaders who fail to improve Student achievement or school level achievement will be replaced. Teachers will be given ample opportunities to improve professional practices before replacement – three (3) years and principals will be given a two (2) year period to raise school achievement.

# Performance Pay Dispute/Resolution:

All pay for performance disputes and evaluations will be resolved through the CBA grievance process.

This Memorandum of Understanding shall expire July 1, 2012.

|   | Gadsden County School District    | Gadsden County Classroom Teachers Ass     | ociation        |
|---|-----------------------------------|-------------------------------------------|-----------------|
| _ | Reginald James, Superintendent    | Date Arnitta Grice-Walker President       | Date 4/25/11    |
|   | Røcky Pace<br>Chief Negotiator    | Date Dwayne Ivory Bargaining Chair, GCCTA | 4/25/11<br>Date |
|   | Gadsden Educational Staff Profess | ional Association                         |                 |
|   | Regina Munroe, President Date     | Tony Britt<br>Bargaining Chair, GESPA     | Date            |

# **SUMMARY SHEET**

| RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA                                        |
|-------------------------------------------------------------------------------------------------|
| AGENDA ITEM NO8f                                                                                |
| DATE OF SCHOOL BOARD MEETING: September 27, 2011                                                |
| TITLE OF AGENDA ITEM: Lease agreement with soccer league                                        |
| DIVISION: Facilities                                                                            |
| This is a CONTINUATION of a current project, grant, etc.                                        |
| PURPOSE AND SUMMARY OF ITEM: For Board approval of lease agreements with LIGA DE Soccer League. |
| FUND SOURCE: N/A                                                                                |
| AMOUNT: N/A                                                                                     |
| PREPARED BY: Wayne Shepard                                                                      |
| POSITION: Director of Facilities                                                                |
|                                                                                                 |
| INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER                                               |
| Number of ORIGINAL SIGNATURES NEEDED by preparer.                                               |
| SUPERINTENDENT'S SIGNATURE: page(s) numbered                                                    |
| CHAIRMAN'S SIGNATURE: page(s) numbered                                                          |
| Be sure that the COMPTROLLER has signed the budget page.                                        |
| This form is to be duplicated on light blue paper.                                              |

# **LEASE AGREEMENT FOR JAMES A. SHANKS**

| THIS LEASE AGREEMENT is made and executed on this day of, 2011, by and between the SCHOOL BOARD OF GADSDEN COUNTY, FLORIDA whose address is 35 Martin Luther King, Jr. Boulevard, Quincy, Florida, 32351 hereinafter referred to as "Lessor," and                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| WHEREAS, Liga Regional De Soccer, is a regional soccer league located in Quincy, Florida; and                                                                                                                                                                                                                                   |
| WHEREAS, the league is working for the advancement of soccer in Gadsden County for the wider Gadsden County community who wishes to participate in the sport; and                                                                                                                                                               |
| WHEREAS, the School Board of Gadsden County, Florida finds that it would serve a valuable community and educational purpose by assisting in providing a sports outlet for the students and citizens of Gadsden County; and                                                                                                      |
| THEREFORE, IN CONSIDERATION of \$ and other good and valuable consideration, the receipt and sufficiency of which is acknowledged, the Lessor and the Lessee agree as follows:                                                                                                                                                  |
| 1. DESCRIPTION OF PREMISES                                                                                                                                                                                                                                                                                                      |
| Subject to and upon the terms, provisions and conditions herein set forth, Lessor does hereby lease, demise, and rent to the Lessee and the Lessee does hereby lease, demise and rent from the Lessor the real property described below and on the attached <b>Exhibit "A"</b> (hereafter "the Property" or "Leased Premises"). |
| James A. Shanks Middle School track, football field and parking lot only                                                                                                                                                                                                                                                        |
| See also attached Exhibit "A"                                                                                                                                                                                                                                                                                                   |
| As used in this lease, the term "premises" refers to only the real property described above.                                                                                                                                                                                                                                    |
| 2. TERM                                                                                                                                                                                                                                                                                                                         |
| The initial term of this lease shall be for( ) months, commencing on the day of, 2011 and ending at midnight on the day of, 20 As used in this lease, the expression "term of this lease" refers to the time period hereinabove described.                                                                                      |
| 3. RENT                                                                                                                                                                                                                                                                                                                         |
| The total rent for the initial term shall be, which Lessee shall pay to Lessor, without deduction or offset, at such place or places as may be designated from time to time by Lessor.                                                                                                                                          |

## 4. WARRANTIES OF TITLE AND QUIET POSSESSION

Lessor covenants that Lessor is seized of the leased premises in fee simple and has full right to make this lease and that Lessee shall have quiet and peaceable possession of the leased premises during the term of this lease.

#### 5. USES PROHIBITED

Lessee shall not use or permit the leased premises, or any part of them, to be used for any purpose or purposes other than conducting the purposes for which the premises are leased. No use shall be made or permitted to be made of the premises, or acts done, that will cause a cancellation of any insurance policy covering the premises, or any part of the premises nor shall Lessee sell, or permit to be kept, used, or sold, in or about the premises, any article prohibited by the standard form or fire insurance policies. Lessee shall, at its sole cost, comply with all requirements, pertaining to the leased premises, of any insurance organization or company, necessary for the maintenance of insurance, as provided in this lease, covering any building and appurtenances at any time located on the leased premises.

#### 6. WASTE AND NUISANCE PROHIBITED

During the term of this lease, Lessee shall comply with all applicable laws affecting the leased premises, the breach of which might result in any penalty on Lessor or forfeiture of Lessor's interest in the premises. Lessee shall not commit or suffer to be committed any waste on the leased premises, or any nuisance.

#### 7. MAINTENANCE OF PREMISES

Lessee shall maintain the premises by making sure the field is kept in good condition. Lessee agrees to perform the following tasks related thereto:

Mowing
Filling in any holes
Replacing grass
Cleaning the field and picking up any trash or litter thereon
Any other task deemed necessary to maintain the football field.

Lessee also agrees to maintain the track and parking area in good condition. Lessee agrees to perform the following tasks related thereto:

Prohibiting vehicles from parking in areas not designed for parking Prohibiting vehicles from parking on the track Cleaning the parking lot and track and picking up any trash or litter thereon.

In addition, Lessee agrees to provide adequate restroom facilities, i.e. Port-a-Lets, during the time the premises are in use. Lessee shall be responsible for maintenance and cleaning of all Port-a-Lets. Lessee shall also be responsible for removal when not in use. At no time is Lessee, its officers, agents, employees, invitees, or licensees authorized to utilize any restroom or other facilities of any buildings owned by Lessor that are located on or near the premises being leased.

Lessee, its officers, agents, employees, invitees, or licensees shall not use any facilities or buildings owned by Lessor that are located near the premises being leased to provide concessions services during any activity held or sponsored by Lessee. Any concession services offered shall be confined to facilities provided or furnished by Lessee that are removed when not in use. Lessee shall not allow glass containers to be brought onto the premises or alcoholic beverages to be brought onto the premises.

#### 8. USE OF PREMISES

Lessee shall use the premises only during times when school is not in session. In the event a conflict arises between the Lessor and the Lessee regarding the use of the premises, even after normal school hours, Lessor's use of the premises takes preference. However, each party agrees to cooperate in good faith to develop a schedule for use of the premises that meets the needs of each. Lessee will provide adequate security during those times it, its agents or employees are using the premises.

#### 9. LESSOR'S RIGHT OF ENTRY

Lessee shall permit Lessor and the agents and employees of Lessor to enter the leased premises at all reasonable times for the purpose of inspecting such premises.

#### 10. SUBLETTING AND ASSIGNMENT

Lessee shall not sublet the premises in whole or in part at any time. Lessee shall not assign or transfer this lease, or any interest in it, without the prior written consent of Lessor, and consent to an assignment shall not be deemed to be consent to any subsequent assignment. Any assignment without consent shall be void, and shall, at the option of Lessor, terminate this lease. Neither this lease nor the leasehold estate of Lessee nor any interest of Lessee under this lease in the premises shall be subject to involuntary assignment, transfer, or sale, or to assignment, transfer, or sale by operation of law in any manner whatsoever, and any attempted involuntary assignment, transfer, or sale shall be void and of no effect and shall, at the option of Lessor, terminate this lease.

#### 11. NOTICES

All notices, demands, or other writings in this lease provided to be given or made or sent, or which may be given or made or sent, by either party to this lease to the other, shall be deemed to have been fully given or made or sent when made in writing and deposited in the United States mail, registered and postage prepaid, and addressed as follows:

| TO LESSOR: | Gadsden County School District<br>35 MLK, Jr. Boulevard<br>Quincy, Florida 32351 |  |
|------------|----------------------------------------------------------------------------------|--|
| TO LESSEE: |                                                                                  |  |
|            | , Florida                                                                        |  |

The address to which any notice, demand, or other writing may be given or made or sent to any party mentioned above may be changed by written notice given by the party mentioned above.

#### 12. ALTERATIONS, IMPROVEMENTS

Alterations, improvements, and changes are not permitted. Lessee shall not have the right to make such alterations, improvements, or changes to the premises or any building located on the premises. Any improvements made to the premises in violation of this lease shall become the property of the Lessor.

#### 13. LIENS

Lessee shall keep all of the premises and every part of the premises free and clear of any and all mechanics', materialmen's, and other liens for or arising out of or in connection with work or labor done, services performed, or materials or appliances used or furnished for or in connection with any operations of Lessee, any alteration, improvement, or repairs or additions which Lessee may make or permit or cause to be made, or any work or construction, by, for, or permitted by Lessee on or about the premises, or any obligations of any kind incurred by Lessee. Lessee shall at all times promptly and fully pay and discharge any and all claims on which any lien may or could be based, and shall indemnify Lessor and all of the premises and any improvements on the premises in violation of this agreement against all liens and claims of liens and suits or other proceedings pertaining to those liens. Lessee shall give Lessor written notice no less than five (5) days in advance of the commencement of any construction, alteration, addition, improvement, or repair, in order that Lessor may post appropriate notices of Lessor's non-responsibility.

If at any time during the Term, any lien or claim for lien of a mechanic, materialman or laborer shall be filed against the Premises or any part thereof for any work, labor, or materials furnished or claimed to have been furnished to, or pursuant to agreement with Lessee, any agent or contractor, or subcontractor of any of them (such work, labor, or materials being "Lessee's Work"), Lessee shall, at Lessee's cost, within thirty (30) days after the filing thereof and notice of such filing, either (a) cause the lien to be discharged of record by payment, deposit, bond, order of court of competent jurisdiction, appropriate legal proceedings or otherwise; or (b) cause a title insurer of national recognition to insure Lessor without exception for loss or damage to Lessor's interest in the Premises that may be occasioned by such lien; or (c) deposit with Lessor cash, a letter of credit, a surety bond or other reasonable security in an amount at least equal to one hundred percent (100%) of such lien. If any action or proceeding is brought against Lessor

or any agent of Lessor in connection with any Lessee's Work or any lien or claim for lien for any Lessee's Work, Lessee either shall, at its cost, defend the same on behalf of Lessor or any such agent, as the case may be, to the extent allowed by law, and to pay the amount of any award or judgment made in such action or proceeding, prior to the issuance of any execution against Lessor or the Premises, or both, to satisfy such award or judgment.

#### 14. INDEMNIFICATION OF LESSOR

Lessor shall not, except as required by law, be liable for any loss, injury, death, or damage to persons or property which at any time may be suffered or sustained by Lessee or by any person who may at any time be using or occupying or visiting the leased premises or be in, on, or about the premises, whether the loss, injury, death, or damage shall be caused by or in any way result from or arise out of any act, omission, or negligence of Lessee or of any visitor, or user of any portion of the premises, or shall result from or be caused by any other matter or thing. Lessee shall indemnify Lessor against all claims, liability, loss, or damage whatsoever on account of any such loss, injury, death, or damage. This indemnification provision shall not apply to loss, injury, death, or damage arising by reason of the negligence or misconduct of the Lessor, its agents, employees, or business invitees.

#### 15. ATTORNEYS' FEES

If any action at law or in equity shall be brought to recover any rent under this lease, or for or on account of any breach of, or to enforce or interpret any of the covenants, terms, or conditions of this lease, or for the recovery of the possession of the leased premises, the prevailing party shall be entitled to recover from the other party as part of the prevailing party's costs reasonable attorneys' fees, the amount of which shall be fixed by the court and shall be made a part of any judgment or decree rendered.

#### 16. REDELIVERY OF PREMISES

Lessee shall pay the rent and all other sums required to be paid by Lessee under this lease in the amounts, at the times, and in the manner provided in this lease, and shall keep and perform all the terms and conditions of this lease on its part to be kept and performed, and at the expiration or sooner termination of this lease, Lessee shall peaceably and quietly quit and surrender the premises to Lessor in good order and condition subject to the other provisions of this lease. In the event of the non-performance by Lessee of any of the covenants which Lessee has undertaken, this lease may be terminated as otherwise provided herein.

#### 17. REMEDIES CUMULATIVE

All remedies conferred on Lessor shall be deemed cumulative and no one exclusive of the other, or of any other remedy conferred by law.

#### 18. INSURANCE

#### Casualty Insurance.

- a. <u>Fire and Extended Coverage</u>. Lessee, at its own expense, will at all times keep the buildings and improvements on the Premises insured against loss by fire, with extended coverage and such other coverage as is customarily maintained by owners of like properties in Quincy, Florida, in each case in an amount sufficient to prevent Lessor and Lessee from becoming co-insurers under provisions of applicable policies of insurance, all such policies shall be in an amount not less than ninety percent (90%) of the full replacement cost of all buildings and improvements located from time to time on the Premises, exclusive of footings and foundation.
- b. <u>Insurance Requirements</u>. Except as otherwise provided, all insurance provided by Lessee as required in this agreement shall be procured from companies licensed to transact business in the State of Florida. Lessor shall be named as an additional insured on all policies casualty of liability insurance. Certificates evidencing such insurance shall be delivered to Lessor upon the execution of this Lease, and renewals thereof shall be delivered to Lessor at least thirty (30) days prior to the expiration dates of the respective policies. All such policies shall contain a provision that they shall not be cancelled or materially modified without at least thirty (30) days (or such other time period as may from time to time be customary under similar policies) prior notice to Lessor.
- c. <u>Insurance Proceeds</u>. In the event of loss under any such policy or policies, Lessor may, at its option, require Lessee to proceed with the repair, restoration, or replacement of the damaged or destroyed buildings and improvements if and to the extent proceeds are received by Lessor; or, in the alternative, Lessor may require Lessee to remove the debris and grade the site. The insurance proceeds shall be paid, as escrowee, for application to such repair, restoration, or replacement or removal and grading as same progresses. Upon the completion of such repair, restoration, or replacement, free from all liens of mechanics and materialmen and others, or the completion of removal of the debris and grading the site as the case may be, any surplus of insurance monies shall be paid to Lessor.
- d. Adjustment of coverage. In the event that either party shall at any time deem the Limits of the personal injury or property damage public liability insurance then carried to be either excessive or insufficient, the parties shall endeavor to agree on the proper and reasonable limits for the insurance to be carried, and the insurance shall after that be carried with the limits agreed on until further change is made pursuant to the provisions of this section. However, if the parties shall be unable to agree on the limits, the proper and reasonable limits for the insurance to be carried shall be determined by an impartial third person selected by the parties. The decision of the impartial third person as to the proper and reasonable limits for the insurance to be carried shall be binding on the parties and the insurance shall be carried with the limits as determined until the limits are again changed pursuant to the provisions of this section. The expenses of the determination shall be borne equally by the parties.
- e. <u>Blanket insurance policies</u>. Notwithstanding anything to the contrary contained in this section, Lessee's obligations to carry the insurance provided for in this lease may be brought

within the coverage of a so-called blanket policy or policies of insurance carried and maintained by Lessee; provided, that the coverage afforded Lessor will not be reduced or diminished or otherwise be different from that which would exist under a separate policy meeting all other requirements of this lease by reason of the use of a blanket policy of insurance.

f. <u>Liability Insurance</u>. Lessee, at its own expense, shall provide and keep in force for the benefit of Lessor and Lessee, comprehensive general public liability insurance, liability insurance, to the extent available, insuring against liability for bodily injury, death, and property damage in minimum amounts of not less than Two Million Dollars (\$2,000,000.00) in respect to injuries to or death of any one person, not less than Two Million Dollars (\$2,000,000.00) in respect to injuries to or death of more than one person in any one occurrence, and not less than Five Hundred Thousand Dollars (\$500,000.00) in respect to damage to property. Lessee shall furnish Lessor with a certificate of such insurance.

#### 19. PROHIBITION OF INVOLUNTARY ASSIGNMENT

Neither this lease nor the leasehold estate of Lessee nor any interest of Lessee under the lease in the demised premises or in the building or improvements on the premises shall be subject to involuntary assignment, transfer, or sale, or to assignment, transfer, or sale by operation of law in any manner whatsoever, except through statutory merger, consolidation, devise, or intestate succession. Any such attempt at involuntary assignment, transfer, or sale shall be void and of no effect.

#### 20. NOTICE OF DEFAULT

Except as to the provisions of Section II of this lease, Lessee shall not be deemed to be in default under this lease in the payment of rent or the payment of any other moneys required in this agreement, or in the furnishing of any bond or insurance policy when required unless Lessor shall first give to Lessee ten (10) days written notice of the default and Lessee fails to cure the default within thirty (30) days.

#### 21. DEFAULT

In the event of any breach of this lease by Lessee, Lessor, in addition to the other rights or remedies it may: (a) terminate this Lease, in which event Lessee shall immediately surrender the Leased Premises to Lessor, and if Lessee shall fail to do so, Lessor may, without further notice and without prejudice to any other remedy Lessor may have for possession or arrearage in rent, enter upon the Leased Premises and expel or remove Lessee and its property, by force if necessary, without being liable to prosecution or any claim for damages therefore, and Lessee agrees to indemnify Lessor for all loss and damage which Lessor may suffer by reason of such termination, whether through inability to relet the Leased Premises, or through decrease in rent or otherwise; and/or (b), shall have the immediate right of re-entry and may remove all persons and property from the premises; such property may be removed and stored in a public warehouse or elsewhere at the cost of, and for the account of Lessee. Under no circumstances, however, shall Lessor be entitled to accelerate the rental payments to the end of the Lease term. Lessor shall only be entitled to unpaid and outstanding payments due up to the date of the default or the date Lessor shall take possession of the premises, whichever shall first occur. Such payments

shall be deemed the measure of the Lessor's damages in the event of a default and shall, further, be considered liquidated damages and not a penalty.

#### 22. LESSOR'S RIGHT TO PERFORM

In the event that Lessee by failing or neglecting to do or perform any act or thing provided for in this lease, defaults under this lease and the failure continues for a period of thirty (30) days after written notice from Lessor specifying the nature of the act or thing to be done or performed, then Lessor may, but shall not be required to, do or perform or cause to be done or performed such act or thing, entering on the leased premises for such purposes, if Lessor shall so elect, and Lessor shall not be or be held liable or in any way responsible for any loss, inconvenience, annoyance, or damage resulting to Lessee on account of it and Lessee shall repay to Lessor on demand any expenses, including compensation to the agents and employees of Lessor. Any act or thing done by Lessor pursuant to the provisions of this section shall not be construed as a waiver of any such default by Lessee, or as a waiver of any covenant, term, or condition contained in this lease or the performance of it, or of any other right or remedy of Lessor.

#### 23. PARTIES' OPTION TO TERMINATE

Either Party shall have the right to terminate the Lease by giving at least thirty (30) days written notice to the other Party of its intention to terminate this Agreement. On the effective date of such termination, Lessee shall be relieved from all further liability under this lease, and shall deliver possession of the leased premises to Lessor. All lease payments accruing during the 30-day notice of termination period or due prior to such period shall be paid to Lessor without delay.

#### 24. SURRENDER OF LEASE

The voluntary or other surrender of this lease by Lessee, or a mutual cancellation of this lease, shall not work as a merger.

#### 25. WAIVER

The waiver by Lessor of or the failure of Lessor to take action with respect to any breach of any term, covenant, or condition contained in this lease shall not be deemed to be a waiver of such term, covenant, or condition, or subsequent breach, or of any other term, covenant, or condition contained in the lease. The subsequent acceptance of rent under this lease by Lessor shall not be deemed to be a waiver of any preceding breach by Lessee of any term, covenant, or condition of this lease, other than the failure of Lessee to pay the particular rental so accepted, regardless of Lessor's knowledge of the preceding breach at the time of acceptance of rent.

#### 26. PARTIES BOUND

The covenants and conditions contained in this lease shall, subject to the provisions as to assignment, transfer, and subletting, apply to and bind the heirs, successors, executors, administrators, and assigns of all of the parties to this lease.

#### 27. TIME OF THE ESSENCE

Time is of the essence of this lease, and of each and every covenant, term, condition, and provision of this lease.

#### 28. SECTION CAPTIONS

The captions appearing under the section number designations of this lease are for convenience only and are not a part of this lease and do not in any way limit or amplify the terms and provisions of this lease.

| Executed on this day of        | , 2011.                 |
|--------------------------------|-------------------------|
| SCHOOL BOARD OF GADSDEN COUNTY | LIGA REGIONAL DE SOCCER |
| By:Board Chair                 | By:                     |
| Attest:Superintendent          | Attest:Secretary        |

(SEAL)

# LEASE AGREEMENT FOR CARTER PARRAMORE ACADEMY

| THIS LEASE AGREEMENT is made and executed on this day of, 2011, by and between the SCHOOL BOARD OF GADSDEN COUNTY, FLORIDA whose address is 35 Martin Luther King, Jr. Boulevard, Quincy, Florida, 32351 hereinafter referred to as "Lessor," and, a not, a not, and, and, and, and                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| as "Lessor," and                                                                                                                                                                                                                                                                                                                |
| WHEREAS, Liga Regional De Soccer, is a regional soccer league located in Quincy, Florida; and                                                                                                                                                                                                                                   |
| WHEREAS, the league is working for the advancement of soccer in Gadsden County for the wider Gadsden County community who wishes to participate in the sport; and                                                                                                                                                               |
| WHEREAS, the School Board of Gadsden County, Florida finds that it would serve a valuable community and educational purpose by assisting in providing a sports outlet for the students and citizens of Gadsden County; and                                                                                                      |
| THEREFORE, IN CONSIDERATION of \$ and other good and valuable consideration, the receipt and sufficiency of which is acknowledged, the Lessor and the Lessee agree as follows:                                                                                                                                                  |
| 1. DESCRIPTION OF PREMISES                                                                                                                                                                                                                                                                                                      |
| Subject to and upon the terms, provisions and conditions herein set forth, Lessor does hereby lease, demise, and rent to the Lessee and the Lessee does hereby lease, demise and rent from the Lessor the real property described below and on the attached <b>Exhibit "A"</b> (hereafter "the Property" or "Leased Premises"). |
| Carter Parramore Academy football field and parking lot only                                                                                                                                                                                                                                                                    |
| See also attached Exhibit "A"                                                                                                                                                                                                                                                                                                   |
| As used in this lease, the term "premises" refers to only the real property described above.                                                                                                                                                                                                                                    |
| 2. TERM                                                                                                                                                                                                                                                                                                                         |
| The initial term of this lease shall be for ( ) months, commencing on the day of, 2011 and ending at midnight on the day of, 20 As used in this lease, the expression "term of this lease" refers to the time                                                                                                                   |
| period hereinabove described.                                                                                                                                                                                                                                                                                                   |
| 3. RENT                                                                                                                                                                                                                                                                                                                         |
| The total rent for the initial term shall be, which Lessee shall pay to Lessor, without deduction or offset, at such place or places as may be designated from time to time by Lessor.                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                                                 |

## 4. WARRANTIES OF TITLE AND QUIET POSSESSION

Lessor covenants that Lessor is seized of the leased premises in fee simple and has full right to make this lease and that Lessee shall have quiet and peaceable possession of the leased premises during the term of this lease.

#### 5. USES PROHIBITED

Lessee shall not use or permit the leased premises, or any part of them, to be used for any purpose or purposes other than conducting the purposes for which the premises are leased. No use shall be made or permitted to be made of the premises, or acts done, that will cause a cancellation of any insurance policy covering the premises, or any part of the premises nor shall Lessee sell, or permit to be kept, used, or sold, in or about the premises, any article prohibited by the standard form or fire insurance policies. Lessee shall, at its sole cost, comply with all requirements, pertaining to the leased premises, of any insurance organization or company, necessary for the maintenance of insurance, as provided in this lease, covering any building and appurtenances at any time located on the leased premises.

#### 6. WASTE AND NUISANCE PROHIBITED

During the term of this lease, Lessee shall comply with all applicable laws affecting the leased premises, the breach of which might result in any penalty on Lessor or forfeiture of Lessor's interest in the premises. Lessee shall not commit or suffer to be committed any waste on the leased premises, or any nuisance.

#### 7. MAINTENANCE OF PREMISES

Lessee shall maintain the premises by making sure the field is kept in good condition. Lessee agrees to perform the following tasks related thereto:

Mowing
Filling in any holes
Replacing grass
Cleaning the field and picking up any trash or litter thereon
Any other task deemed necessary to maintain the football field.

Lessee also agrees to maintain the parking area in good condition. Lessee agrees to perform the following tasks related thereto:

Prohibiting vehicles from parking in areas not designed for parking Cleaning the parking lot and picking up any trash or litter thereon.

In addition, Lessee agrees to provide adequate restroom facilities, i.e. Port-a-Lets, during the time the premises are in use. Lessee shall be responsible for maintenance and cleaning of all Port-a-Lets. Lessee shall also be responsible for removal when not in use. At no time is Lessee, its officers, agents, employees, invitees, or licensees authorized to utilize any restroom or other facilities of any buildings owned by Lessor that are located on or near the premises being leased.

Lessee, its officers, agents, employees, invitees, or licensees shall not use any facilities or buildings owned by Lessor that are located near the premises being leased to provide concessions services during any activity held or sponsored by Lessee. Any concession services offered shall be confined to facilities provided or furnished by Lessee that are removed when not in use. Lessee shall not allow glass containers to be brought onto the premises or alcoholic beverages to be brought onto the premises.

#### 8. USE OF PREMISES

Lessee shall use the premises only during times when school is not in session. In the event a conflict arises between the Lessor and the Lessee regarding the use of the premises, even after normal school hours, Lessor's use of the premises takes preference. However, each party agrees to cooperate in good faith to develop a schedule for use of the premises that meets the needs of each. Lessee will provide adequate security during those times it, its agents or employees are using the premises.

#### 9. LESSOR'S RIGHT OF ENTRY

Lessee shall permit Lessor and the agents and employees of Lessor to enter the leased premises at all reasonable times for the purpose of inspecting such premises.

#### 10. SUBLETTING AND ASSIGNMENT

Lessee shall not sublet the premises in whole or in part at any time. Lessee shall not assign or transfer this lease, or any interest in it, without the prior written consent of Lessor, and consent to an assignment shall not be deemed to be consent to any subsequent assignment. Any assignment without consent shall be void, and shall, at the option of Lessor, terminate this lease. Neither this lease nor the leasehold estate of Lessee nor any interest of Lessee under this lease in the premises shall be subject to involuntary assignment, transfer, or sale, or to assignment, transfer, or sale by operation of law in any manner whatsoever, and any attempted involuntary assignment, transfer, or sale shall be void and of no effect and shall, at the option of Lessor, terminate this lease.

#### 11. NOTICES

All notices, demands, or other writings in this lease provided to be given or made or sent, or which may be given or made or sent, by either party to this lease to the other, shall be deemed to have been fully given or made or sent when made in writing and deposited in the United States mail, registered and postage prepaid, and addressed as follows:

TO LESSOR:

Reginald James, Superintendent Gadsden County School District

# 35 MLK, Jr. Boulevard Quincy, Florida 32351

| TO LESSEE: |           |  |
|------------|-----------|--|
|            | , Florida |  |

The address to which any notice, demand, or other writing may be given or made or sent to any party mentioned above may be changed by written notice given by the party mentioned above.

#### 12. ALTERATIONS, IMPROVEMENTS

Alterations, improvements, and changes are not permitted. Lessee shall not have the right to make such alterations, improvements, or changes to the premises or any building located on the premises. Any improvements made to the premises in violation of this lease shall become the property of the Lessor.

#### 13. LIENS

Lessee shall keep all of the premises and every part of the premises free and clear of any and all mechanics', materialmen's, and other liens for or arising out of or in connection with work or labor done, services performed, or materials or appliances used or furnished for or in connection with any operations of Lessee, any alteration, improvement, or repairs or additions which Lessee may make or permit or cause to be made, or any work or construction, by, for, or permitted by Lessee on or about the premises, or any obligations of any kind incurred by Lessee. Lessee shall at all times promptly and fully pay and discharge any and all claims on which any lien may or could be based, and shall indemnify Lessor and all of the premises and any improvements on the premises in violation of this agreement against all liens and claims of liens and suits or other proceedings pertaining to those liens. Lessee shall give Lessor written notice no less than five (5) days in advance of the commencement of any construction, alteration, addition, improvement, or repair, in order that Lessor may post appropriate notices of Lessor's non-responsibility.

If at any time during the Term, any lien or claim for lien of a mechanic, materialman or laborer shall be filed against the Premises or any part thereof for any work, labor, or materials furnished or claimed to have been furnished to, or pursuant to agreement with Lessee, any agent or contractor, or subcontractor of any of them (such work, labor, or materials being "Lessee's Work"), Lessee shall, at Lessee's cost, within thirty (30) days after the filing thereof and notice of such filing, either (a) cause the lien to be discharged of record by payment, deposit, bond, order of court of competent jurisdiction, appropriate legal proceedings or otherwise; or (b) cause a title insurer of national recognition to insure Lessor without exception for loss or damage to Lessor's interest in the Premises that may be occasioned by such lien; or (c) deposit with Lessor cash, a letter of credit, a surety bond or other reasonable security in an amount at least equal to one hundred percent (100%) of such lien. If any action or proceeding is brought against Lessor or any agent of Lessor in connection with any Lessee's Work or any lien or claim for lien for any Lessee's Work, Lessee either shall, at its cost, defend the same on behalf of Lessor or any such

agent, as the case may be, to the extent allowed by law, and to pay the amount of any award or judgment made in such action or proceeding, prior to the issuance of any execution against Lessor or the Premises, or both, to satisfy such award or judgment.

#### 14. INDEMNIFICATION OF LESSOR

Lessor shall not, except as required by law, be liable for any loss, injury, death, or damage to persons or property which at any time may be suffered or sustained by Lessee or by any person who may at any time be using or occupying or visiting the leased premises or be in, on, or about the premises, whether the loss, injury, death, or damage shall be caused by or in any way result from or arise out of any act, omission, or negligence of Lessee or of any visitor, or user of any portion of the premises, or shall result from or be caused by any other matter or thing. Lessee shall indemnify Lessor against all claims, liability, loss, or damage whatsoever on account of any such loss, injury, death, or damage. This indemnification provision shall not apply to loss, injury, death, or damage arising by reason of the negligence or misconduct of the Lessor, its agents, employees, or business invitees.

#### 15. ATTORNEYS' FEES

If any action at law or in equity shall be brought to recover any rent under this lease, or for or on account of any breach of, or to enforce or interpret any of the covenants, terms, or conditions of this lease, or for the recovery of the possession of the leased premises, the prevailing party shall be entitled to recover from the other party as part of the prevailing party's costs reasonable attorneys' fees, the amount of which shall be fixed by the court and shall be made a part of any judgment or decree rendered.

#### 16. REDELIVERY OF PREMISES

Lessee shall pay the rent and all other sums required to be paid by Lessee under this lease in the amounts, at the times, and in the manner provided in this lease, and shall keep and perform all the terms and conditions of this lease on its part to be kept and performed, and at the expiration or sooner termination of this lease, Lessee shall peaceably and quietly quit and surrender the premises to Lessor in good order and condition subject to the other provisions of this lease. In the event of the non-performance by Lessee of any of the covenants which Lessee has undertaken, this lease may be terminated as otherwise provided herein.

#### 17. REMEDIES CUMULATIVE

All remedies conferred on Lessor shall be deemed cumulative and no one exclusive of the other, or of any other remedy conferred by law.

#### 18. INSURANCE

#### Casualty Insurance.

a. <u>Fire and Extended Coverage</u>. Lessee, at its own expense, will at all times keep the buildings and improvements on the Premises insured against loss by fire, with extended coverage and such other coverage as is customarily maintained by owners of like properties in

Quincy, Florida, in each case in an amount sufficient to prevent Lessor and Lessee from becoming co-insurers under provisions of applicable policies of insurance, all such policies shall be in an amount not less than ninety percent (90%) of the full replacement cost of all buildings and improvements located from time to time on the Premises, exclusive of footings and foundation.

- b. <u>Insurance Requirements</u>. Except as otherwise provided, all insurance provided by Lessee as required in this agreement shall be procured from companies licensed to transact business in the State of Florida. Lessor shall be named as an additional insured on all policies casualty of liability insurance. Certificates evidencing such insurance shall be delivered to Lessor upon the execution of this Lease, and renewals thereof shall be delivered to Lessor at least thirty (30) days prior to the expiration dates of the respective policies. All such policies shall contain a provision that they shall not be cancelled or materially modified without at least thirty (30) days (or such other time period as may from time to time be customary under similar policies) prior notice to Lessor.
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- e. <u>Blanket insurance policies</u>. Notwithstanding anything to the contrary contained in this section, Lessee's obligations to carry the insurance provided for in this lease may be brought within the coverage of a so-called blanket policy or policies of insurance carried and maintained by Lessee; provided, that the coverage afforded Lessor will not be reduced or diminished or otherwise be different from that which would exist under a separate policy meeting all other requirements of this lease by reason of the use of a blanket policy of insurance.
- f. <u>Liability Insurance</u>. Lessee, at its own expense, shall provide and keep in force for the benefit of Lessor and Lessee, comprehensive general public liability insurance, liability

insurance, to the extent available, insuring against liability for bodily injury, death, and property damage in minimum amounts of not less than Two Million Dollars (\$2,000,000.00) in respect to injuries to or death of any one person, not less than Two Million Dollars (\$2,000,000.00) in respect to injuries to or death of more than one person in any one occurrence, and not less than Five Hundred Thousand Dollars (\$500,000.00) in respect to damage to property. Lessee shall furnish Lessor with a certificate of such insurance.

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#### 21. DEFAULT

In the event of any breach of this lease by Lessee, Lessor, in addition to the other rights or remedies it may: (a) terminate this Lease, in which event Lessee shall immediately surrender the Leased Premises to Lessor, and if Lessee shall fail to do so, Lessor may, without further notice and without prejudice to any other remedy Lessor may have for possession or arrearage in rent, enter upon the Leased Premises and expel or remove Lessee and its property, by force if necessary, without being liable to prosecution or any claim for damages therefore, and Lessee agrees to indemnify Lessor for all loss and damage which Lessor may suffer by reason of such termination, whether through inability to relet the Leased Premises, or through decrease in rent or otherwise; and/or (b), shall have the immediate right of re-entry and may remove all persons and property from the premises; such property may be removed and stored in a public warehouse or elsewhere at the cost of, and for the account of Lessee. Under no circumstances, however, shall Lessor be entitled to accelerate the rental payments to the end of the Lease term. Lessor shall only be entitled to unpaid and outstanding payments due up to the date of the default or the date Lessor shall take possession of the premises, whichever shall first occur. Such payments shall be deemed the measure of the Lessor's damages in the event of a default and shall, further, be considered liquidated damages and not a penalty.

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performed such act or thing, entering on the leased premises for such purposes, if Lessor shall so elect, and Lessor shall not be or be held liable or in any way responsible for any loss, inconvenience, annoyance, or damage resulting to Lessee on account of it and Lessee shall repay to Lessor on demand any expenses, including compensation to the agents and employees of Lessor. Any act or thing done by Lessor pursuant to the provisions of this section shall not be construed as a waiver of any such default by Lessee, or as a waiver of any covenant, term, or condition contained in this lease or the performance of it, or of any other right or remedy of Lessor.

#### 23. PARTIES' OPTION TO TERMINATE

Either Party shall have the right to terminate the Lease by giving at least thirty (30) days written notice to the other Party of its intention to terminate this Agreement. On the effective date of such termination, Lessee shall be relieved from all further liability under this lease, and shall deliver possession of the leased premises to Lessor. All lease payments accruing during the 30-day notice of termination period or due prior to such period shall be paid to Lessor without delay.

#### 24. SURRENDER OF LEASE

The voluntary or other surrender of this lease by Lessee, or a mutual cancellation of this lease, shall not work as a merger.

#### 25. WAIVER

The waiver by Lessor of or the failure of Lessor to take action with respect to any breach of any term, covenant, or condition contained in this lease shall not be deemed to be a waiver of such term, covenant, or condition, or subsequent breach, or of any other term, covenant, or condition contained in the lease. The subsequent acceptance of rent under this lease by Lessor shall not be deemed to be a waiver of any preceding breach by Lessee of any term, covenant, or condition of this lease, other than the failure of Lessee to pay the particular rental so accepted, regardless of Lessor's knowledge of the preceding breach at the time of acceptance of rent.

#### 26. PARTIES BOUND

The covenants and conditions contained in this lease shall, subject to the provisions as to assignment, transfer, and subletting, apply to and bind the heirs, successors, executors, administrators, and assigns of all of the parties to this lease.

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Time is of the essence of this lease, and of each and every covenant, term, condition, and provision of this lease.

#### 28. SECTION CAPTIONS

The captions appearing under the section number designations of this lease are for convenience only and are not a part of this lease and do not in any way limit or amplify the terms and provisions of this lease.

| Executed on this day of        | , 2011.                                |
|--------------------------------|----------------------------------------|
| SCHOOL BOARD OF GADSDEN COUNTY | LIGA REGIONAL DE SOCCER                |
| By:Board Chair                 | By: Its Duly Authorized Representative |
| Attest: Superintendent         | Attest:Secretary                       |
|                                | (SEAL)                                 |

#### SUMMARY SHEET

#### RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

| AGENDA ITEM NO.                              | 8g                                      |                            | R      | D |
|----------------------------------------------|-----------------------------------------|----------------------------|--------|---|
| DATE OF SCHOOL BOA                           | ARD MEETING: Se                         | eptember 27, 2011          | Х      |   |
| TITLE OF AGENDA ITE                          | M: Contracted Serv                      | vice for Dual Enrollment P | rogram |   |
| DIVISION: K-12 Education                     | n                                       |                            |        |   |
| This is a CONTINU                            | ATION of a current                      | project, grant, etc.       |        |   |
| PURPOSE AND SUMMA<br>(Type and Double Space) | RY OF ITEM:                             |                            |        |   |
| Board approval is requested                  | for the attached cont                   | tract:                     |        |   |
| <u>Vendor</u><br>Geraldine Black             | <u>Amount</u><br>\$21,297.60            | <u>Fund</u><br>110         |        |   |
| FUND SOURCE: General                         | Fund                                    |                            |        |   |
| <b>AMOUNT:</b> \$21,297.60                   |                                         | /                          |        |   |
| PREPARED BY: Sylvia F                        | R. Jackson, Ed.D. 4                     | 14J                        |        |   |
| POSITION: K-12 Director                      | r                                       | //                         |        |   |
| DITEDMALD                                    | IOTEDI IOTIONIO TO                      |                            |        |   |
| INTERNAL IN                                  | ISTRUCTIONS TO                          | BE COMPLETED BY PR         | EPARER |   |
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2011 SEP 23 PM 2: 3

#### School Board of Gadsden County, Florida CONTRACTUAL AGREEMENT Fiscal Year: 2011-2012

This contractual agreement is made between the <u>School Board of Gadsden County, Florida</u>, a school district, referred to as the "Recipient", organized and existing under the laws of the State of Florida, with its principal place of business at 35 Martin Luther King., Jr. Blvd, City of Quincy, County of Gadsden, State of Florida, herein referred to as the Board, (also referred to as the District) and <u>Geraldine Black</u> of 1782 Shady Rest Road, Havana, Florida 32333, herein referred to as "Contractor or Sub-recipient". The contractual agreement will establish uniform administrative requirements for the Contractor or Sub-recipient and the School Broad of Gadsden County.

NOW, THEREFORE, the parties agree as follows:

#### ARTICLE 1. ENGAGEMENT OF THE CONTRACTOR

The RECIPIENT agrees to engage the CONTRACTOR and the CONTRACTOR agrees to perform the functions as outlined in Article2 – Scope of Services, set forth below. The CONTRACTOR understands and agrees that all services contracted are to be performed solely by the CONTRACTOR and may not be subcontracted for or assigned without the prior written consent of the RECIPIENT.

#### ARTICLE 2. SCOPE OF SERVICES

#### The Contractor will:

- 1. Provide daily supervisory insight for students and TCC faculty members.
  - a. Monitor student behavior in lunchroom from 6:50 a.m. 7:15 a.m.
  - b. Assist students with homeroom expectations and academic requirements.
  - Notify Social Services and/or Communications Departments when a teacher has been absent, leaves early or arrives late.
  - d. Supervise study hall as needed from 7:20 a.m. 11:10 a.m.
  - e. Monitor West Gadsden High School students' departure from 11:00 a.m.-11:15 a.m.
  - f. Monitor East Gadsden High School students' return to central area of main campus from 11:10 a.m.-11:15 a.m.
  - g. Submit requested materials to TCC, East Gadsden High and/or West Gadsden High.
  - h. Coordinate and accompany students on applicable field trips to TCC's campus.
  - i. Assist with the distribution/collection of textbooks.
- Report any irresolvable problems to the appropriate administrator for assistance.

#### ARTICLE 3. DURATION OF AGREEMENT

(a). This AGREEMENT shall begin on August 22, 2011 and end June 30, 2012. As required by law, this AGREEMENT shall be subject to review.



CONTRACTOR shall begin performing the contract on August 22, 2011 and finish the (b). project on or before June 30, 2012.

#### ARTICLE 4. DEFINITIONS

Term

Definition

Advance

means a payment made by Treasury check or other appropriate payment mechanism to a contractor or sub-recipient upon its request either before outlays are made by the contractor or through the use of

predetermined payment schedules.

Award

means financial assistance that provides support or stimulation to accomplish a public purpose.

Contract

means a procurement contract under an award or sub-award, and a procurement sub-contract under a recipient's or sub-recipient's contract. A contract shall be used when the principal purpose is acquisition of property or services for the direct benefit or use of the federal government and/or organization receiving financial assistance. .

**Date of Completion** 

means the date on which all work under an award or sub-award is completed or the date on the award document, or any supplement or amendment thereto, on which Federal sponsorship ends.

Project costs

means all allowable costs, as established in the applicable Federal cost principles, incurred by a recipient and the value of the contributions made by third parties in accomplishing the objectives of the award

during the project period.

Project period Recipient

means the period established in the award document during which Federal sponsorship begins and ends. means an organization receiving financial assistance directly from the Department of Education to carry out a project or program. The term includes public and private institutions of higher education, public and private hospitals and other quasi-public and private non-profit organizations such as, but not limited to,

community action agencies, research institutes, educational associations, and health centers.

Sub-recipient

means the legal entity to which a sub-award is made and which is accountable to the recipient for the use

of the funds provided.

Sub-award

means an award of financial assistance in the form of money, or property in lieu of money, made under an award by a recipient to an eligible sub-recipient or by a sub-recipient to a lower tier sub-recipient. The term includes financial assistance when provided by any legal agreement, even if the agreement is called a contract, but does not include procurement of goods and services nor does it include any form of assistance which is excluded from the definition of "award".

Termination

means the cancellation of award, in whole or in part, under an agreement at any time prior to the date of completion.

means a procedure whereby funds are advanced to the recipient to cover its estimated disbursement needs

Working Capital

for a given initial period.

Advance

Source: Office of the Secretary, US Department of Education

#### ARTICLE 5. PAYMENT

- RECIPIENT shall pay the CONTRACTOR upon the receipt of a monthly invoice from the CONTRACTOR that includes all activities and services provided with signatures of verification from each work site.
- The CONTRACTOR shall not pledge the RECIPIENT'S credit or make the RECIPIENT a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness.
  - (c) The total cost of the AGREEMENT is as follows:

Hourly rate of \$26.83 pursuant to the GCCTA contract

#### ARTICLE 6. PUBLIC RECORDS

Where applicable, documents prepared pursuant to this AGREEMENT may be subject to Florida's Public Records Law. Refusal of the CONTRACTOR to allow public access to such records shall constitute grounds for cancellation of this AGREEMENT.

#### ARTICLE 7. ACCESS AND RETENTION OF RECORDS

The RECIPIENT shall have access to all CONTRACTOR'S records that are directly pertinent to this AGREEMENT.

#### ARTICLE 8. TERMINATION OF AGREEMENT

The parties hereto contemplate this contract to run for the duration of the stated period subject to review as required by law. Any party wishing to terminate this contract prior to its expiration date shall provide the other party with sixty (60) days written notice

#### ARTICLE 9. PERSONNEL AND LEVEL 2 SECURITY CLEARANCE

Pursuant to Florida Statute 1012.465 Background screening requirements for certain noninstructional school district employees and contractors.--(1) Noninstructional school district employees or contractual personnel who are permitted access on school grounds when students are present, who have direct contact with students or who have access to or control of school funds must meet level 2 screening requirements as described in s. 1012.32. Contractual personnel shall include any vendor, individual, or entity under contract with the school board.

CONTRACTOR agrees to abide by the Level 2 security clearance requirements above.

The CONTRACTOR will work cooperatively with all district employees.

#### ARTICLE 10. AMENDMENTS

Any changes must be mutually agreed upon and incorporated in written amendments to this AGREEMENT.

#### ARTICLE 11. INDEPENDENT CONTRACTOR

The CONTRACTOR is an independent contractor and not an employee or agent of the RECIPIENT. CONTRACTOR agrees to comply with all requirements of the Jessica Lunsford Act defined in Article 9.

#### ARTICLE 12. NONDISCRIMINATION AND COMPLIANCE

The CONTRACTOR shall comply with all federal, state and local laws and ordinances applicable to the work and shall not discriminate on the grounds of race, color, religion, gender, national origin, or age in the performance of work.

#### ARTICLE 13. ADMINISTRATION OF AGREEMENT

(a) The RECIPIENT'S contract administrator and contact is Director of K-12 or his/her designee.



- (b) All written and verbal approvals must be obtained from the parties' contract administrator or their designees.
  - (c) This contract shall be governed by and construed under the laws of the State of Florida.

#### ARTICLE 15. AGREEMENT AS INCLUDING ENTIRE AGREEMENT

This instrument, including any attachments, embodies the entire AGREEMENT of the parties. There are no other provisions, terms, conditions, or obligations. This AGREEMENT supersedes all previous oral or written communications, representations or agreements on this subject.

#### ARTICLE 16. ENFORCEMENT

Jurisdiction for enforcement of this agreement shall lie in the courts of Gadsden County, Florida. Any action by a party for enforcement of this agreement shall be maintained in Gadsden County.

IN WITNESS WHEREOF, the School Board of Gadsden County, Florida and Geraldine Black have executed this AGREEMENT.

| have executed this AGREEMEN 1.    |                                                             |
|-----------------------------------|-------------------------------------------------------------|
| Leval dive Black  Geraldine/Black | Sylvia R. Jackson, Fd.D.<br>K-12 Director                   |
| Destamber 23, 2011                | 9/23/II<br>Date                                             |
|                                   | Roger Milton, Chairperson<br>School Board of Gadsden County |
|                                   | Board Approved:                                             |

#### SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

| AGENDA | ITEM NO. | 8h |
|--------|----------|----|
|--------|----------|----|

Date of School Board Meeting: September 27, 2011

TITLE OF AGENDA ITEM: Inservice Program for Add-On Endorsement in the Area of

Florida Gifted

**DIVISION:** Staff Development

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

#### PURPOSE AND SUMMARY OF ITEM:

(Type and Double Space)

The primary objective of this program is to make available to practicing educators those courses which will provide for them the skills and competencies to teach gifted education. This program will meet the Gifted Endorsement requirements for State Board Rule 6A-4.01791 through inservice training.

**FUND SOURCE: N/A** 

AMOUNT: N/A

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

**POSITION:** Director of K - 12

#### INSTRUCTIONS TO BE COMPLETED BY PREPARER

2 Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered

CHAIRMAN'S SIGNATURE: page(s) numbered

Be sure that the COMPTROLLER has signed the budget page.

# INSERVICE PROGRAM FOR ADDING AN ENDORSEMENT IN FLORIDA GIFTED TO A FLORIDA EDUCATOR'S CERTIFICATE

#### Prepared By The

Panhandle Area Educational Consortium Professional Development Center 753 West Boulevard Chipley, Florida 32428 Phone No. (850) 638-6131 Toll free: 1-877-USE-PAEC 1-877-873-7232

**Revised March 2011** 

#### I. TITLE

In-service Program for adding an endorsement in Florida Gifted

#### II. RATIONALE/PURPOSE

The responsibility of providing a Florida Gifted program prompts the Panhandle Area Educational Consortium, on behalf of its member school districts, to make available to practicing educators those courses which will provide for them the skills and competencies necessary to teach gifted education curricula.

Specialization requirements for the Florida Gifted endorsement, as specified in Florida State Board of Education Rule 6A-4.01791, are:

- I. A bachelor's or higher degree with certification in an academic class coverage, and
- II. Fifteen (15) semester hours in gifted education to include three (3) semester hours in each area specified below:
  - a. Nature and needs of gifted students to include student characteristics; cognitive, social, and emotional needs; and history and current research;
  - Curriculum and instructional strategies for teaching gifted students to include modification of curriculum content, instructional process, student products, and learning environment;
  - c. Guidance and counseling of gifted students to include motivation, self-image, interpersonal skills, and career options for gifted students;
  - d. Educating special populations of gifted students such as minorities, underachievers, handicapped, economically disadvantaged, and highly gifted to include student characteristics and programmatic adaptations; and
  - e. Theory and development of creativity to include elements of creativity such as fluency, flexibility, originality, and elaboration.

III. This rule shall take effect July 1, 1992.

Specific Authority 1001.02, 1012.55, 1012.56 FS. Law Implemented 1001.02, 1012.54, 1012.55, 1012.56 FS. History–New 7-1-92.

#### III. PROGRAM OBJECTIVE

The primary objective of this program is to make available to practicing educators those courses which will provide for them the skills and competencies to teach gifted education. This program will meet the Gifted Endorsement requirements for State Board Rule 6A-4.01791 through in-service training.

The specific competencies to be gained by the teachers are identified in the in-service components within the proposal. See Appendix A.

#### IV. ADMISSION REQUIREMENTS

Certified teachers who plan to add the endorsement to their current certificate.

In recognition of the fact that teachers may desire to take courses from multiple providers while working to earn the Florida Gifted Endorsement, credit for completed coursework will be accepted by PAEC and the participant's professional development director under the following conditions:

- Participant obtains approval to register for the course, PRIOR to enrolling, from the PAEC Program Consultant and/or the participant's district professional development director
- 2. The course is taught by an instructor who meets the Instructor Qualifications as listed in section VIII.
- 3. The course provider provides authentic transcript of completed coursework with authorized signature affixed
- 4. The provider is able to provide a course description and completion requirements, upon request.

Note: Acceptance of coursework completion under conditions stated above shall go into effect on October 1, 2010. Those who completed coursework prior to October 1, 2010 shall be "grandfathered" in and receive credit as long as work was done no earlier than 2000. Credit awarded from different providers prior to January 1, 2000 will not be accepted.

#### V. PROGRAM REQUIREMENTS

Individuals endeavoring to add the Florida Gifted Endorsement to the Florida Educator's Certificate must earn a total of 300 in-service points (equivalent to 15 credit hours of college credit) by successfully completing the prescribed set of in-service components included in this program.

Candidates for the Florida Gifted Endorsement must earn the 300 total points by completing a specified number of points in each area as follows:

- 1. 60 points Curriculum Development for the Gifted
- 2. 60 points Theory and Development of Creativity
- 3. 60 points Education of Special Populations of Gifted Students
- 4. 60 points Guidance and Counseling for the Gifted Student
- 5. 60 points Nature and Needs of Gifted Students

These in-service points may be earned under the following components of the District's Master In-service Plan:

- 1. Component # 2-100-540 Curriculum Development for the Gifted
- 2. Component # 2-100-543 Theory and Development of Creativity
- 3. Component # 2-100-512 Education of Special Populations of Gifted Students
- 4. Component # 2-100-542 Guidance and Counseling for the Gifted Student
- 5. Component # 2-100-511 Nature and Needs of Gifted Students

Successful completed college work may be transferred into this endorsement program. Courses to be transferred must be equivalent to the number of credits listed in Section II - Rationale, and must match the content in the components listed in the In-service Components of this document. Candidates for the Florida Gifted Endorsement must complete and submit a written request to the district's Professional Development director with a current teacher certificate showing a bachelor's or higher degree with certification in another area. An official college transcript must be forwarded to the district's Professional Development director if the applicant is transferring college course credit.

A district-level program specialist or program director will be designated by the superintendent to review the requests and assess the appropriateness of each transfer into the endorsement program. The director of Professional Development will also review and act on each of the requests for transfer of credit.

In recognition of the fact that teachers may desire to take courses from multiple providers while working to earn the Florida Gifted Endorsement, credit for completed coursework other than college or through PAEC will be accepted under the guidance of the PAEC Professional Development Center Advisory Council and the PAEC course instructor.

#### VI. PROGRAM COMPLETION/CERTIFICATION PROCEDURE

Successful completion of at least 300 in-service points consistent with the program requirements section of this document and other prerequisites, as indicated by district inservice records, shall constitute program completion. A designated PAEC representative will verify course completion by signing the Verification of Completion form and returning it to the District office. The participant's district office will submit completed documentation to the Florida Department of Education.

For participants that choose to take online courses for inservice credit, verification of completion will be recorded in an electronic systems database for reporting purposes.

#### VII. PROGRAM EVALUATION

To the satisfaction of the instructor, each participant will:

- 1. Complete assigned activities
- 2. Demonstrate increased competency on at least 80% of the objectives as determined by a pre- and post-assessment or by other valid means of measurement, in compliance with Florida Statutes and Rules

#### VIII. REQUIRED INSTRUCTOR QUALIFICATIONS

Instructors used in the training of certified educators in the Florida Gifted Endorsement are as follows:

- 1. Bachelor's degree or higher in the area of Gifted/ESE education
- 2. Three (3) years of successful experiences in teaching Gifted/ESE education (preferred)
- 3. Knowledge of Florida Department of Education requirements regarding Gifted/ESE education
- **4.** Knowledge of the Florida Department of Education requirements for Gifted Add-on Endorsement program

#### IX. ADVISEMENT

- 1. Component information for each course is provided on the PAEC website
- 2. The District Director of Professional Development will sign an application form for each individual identifying the need for the participant

#### X. MANAGEMENT

1. <u>District Director of Professional Development:</u>

The Director of Professional Development Services is designated by the Superintendent of Schools for monitoring the implementation of the Florida Gifted Endorsement Program and has the responsibility for submitting an evaluation transfer credit, and coordinating the delivery of the program's in-service components.

2. Master In-service Plan:

The Florida Gifted Add-On Endorsement Program is a part of the District's Master Inservice Plan.

3. Records:

- Participant The district will maintain a file on each program participant
  containing performance, advisement, transfer, component completion, and all
  other necessary data. Records are also maintained through the PAEC ePDC
- b. Component The district will maintain a file for each component offered containing performance and other evaluative data, instructor personnel data, and other necessary information.
- c. Program District records will be in compliance with the standards of the add-on endorsement program and applicable state board rules.

#### XI. PROGRAM MANAGEMENT FORMS

A set of forms has been prepared to facilitate the management of the program for adding the Florida Gifted Endorsement to a Florida Educator's Certificate. These forms are located in Appendix B of this document.

#### XII. IN-SERVICE COMPONENTS

The Master In-service Plan components that have been developed for use in this endorsement program are implemented to include:

- 1. A list of competencies to be attained by each participant.
- 2. The assessment procedure to be followed in the attainment of competencies and the associated criteria for successful component completion.

Included in Appendix A of this document is a set of components that will be offered to meet the requirements established for the program.

#### XIII. SCHOOL BOARD APPROVAL

The completed School Board approval form is found in Appendix B.

## Appendix A COMPONENTS

#### FLORIDA GIFTED ENDORSEMENT

Instructional Strand: Program Area Specialization Competencies Component Title: Curriculum Development for the Gifted

Identifier Number: 2-100-540

Number of Points: 60

Target Group: Teachers Assigned Out-of-Field in Gifted and Other Certified

Personnel

#### **Description of Activity**

This component is designed for educators holding valid teaching certificates to develop and demonstrate the ability to plan and implement curriculum appropriate for gifted students. Training under this component may be delivered by the distance learning process through instructional television and *electronic* professional development connections (ePDC) system, face to face sessions, and/or Adobe Connects.

#### **General Objectives**

This module infuses the NAGC-CEC Teacher Preparation Standards in Gifted Education (2007) in its objectives, as presented by the National Association of Gifted and Talented Children and the Council for Exceptional Children.

Participants will be able to demonstrate modifications in the content, process, product, affect, and learning environment of classroom and curricula as they relate to gifted students. Ultimately, course participants will design units of instruction that are powerful, aligned, engaging, authentic, and challenging.

#### **Specific Objectives**

- 1. Identify characteristics of students identified as gifted with a focus on the implications for learning and curricular issues.
- 2. Justify the need to differentiate or adapt instruction to respond to the needs of the student who is gifted.
- 3. Demonstrate understanding of terminology used in the development of curriculum for students who are gifted, including such terms as acceleration, enrichment, and differentiation.
- 4. Demonstrate knowledge of the role of current state/national standards of the general education curriculum and the implications for the education of students who are gifted.
- 5. Demonstrate knowledge of the Florida's Frameworks for K-12 Gifted Learners and the ability to use them to guide planning instruction and assessment.
- 6. Demonstrate knowledge of the national teacher preparation standards in gifted education.
- 7. Demonstrate knowledge of the principles of differentiation for students who are gifted.
- 8. Appreciate the role of assessment as an instructional strategy.
- 9. Demonstrate the ability to evaluate models for teaching gifted curriculum.
- 10. Develop an understanding of the issues of equity and excellence as they related to students who are gifted.
- 11. Demonstrate knowledge of research-based, effective instructional strategies and the role of the teacher in implementing these strategies.

- 12. Demonstrate the ability to identify and select challenging, multicultural gifted curriculum and appropriate instructional strategies.
- 13. Identify the impact of Response to Intervention (RtI) as it pertains to students who are gifted.
- 14. Demonstrate awareness and knowledge of appropriate resources and materials for developing curriculum and facilitating learning for students who are gifted.
- 15. Develop a basis for the evaluation of technical, physical, and human resources to facilitate student achievement.
- 16. Demonstrate the ability to match instructional strategies and materials to individual needs of students.
- 17. Demonstrate the ability to develop a unit of instruction aligning curricular components—including objectives, introduction, teaching strategies, learning activities, products, resources, and assessments—to meet the cognitive and affective needs of students who are gifted.
- 18. Demonstrate knowledge of a continuum of services to support the needs and interests of students who are gifted.
- 19. Demonstrate the ability to identify student outcomes, evaluate student progress, and develop an appropriate Educational Plan (EP).
- 20. Demonstrate the ability to effectively communicate and work in partnerships with students, families, and school personnel in the interest of students who are gifted.
- 21. Demonstrate understanding of terminology related to differentiated assessment strategies.
- 22. Identify various types of assessment strategies used before, during and after instruction that provide evidence of student growth and understanding.
- 23. Justify the need to differentiate assessment in order to respond to the needs of the student who is gifted.
- 24. Use alternative assessments and technologies to evaluate student learning.
- 25. Establish criteria to evaluate the effectiveness of the gifted programs at local, district, and state levels based on research-based, valid approaches.
- 26. Identify area in which to assess gifted programs based on the parameters defining gifted services as set by state and national standards, laws, rules, and policies.
- 27. Identify areas in which to assess gifted programs based on the unique needs of students who are gifted.
- 28. Identify effects of culture and environment as well as family and key stakeholders in gifted programming.

#### **Evaluation**

To the satisfaction of the consultant, each individual will:

- 1. Complete assigned activities.
- 2. Demonstrate increased competency on at least 80% of the objectives as determined by a pre- and post- assessment or by other valid means of measurement, in compliance with Section 231.608(1), Florida Statues and Rule 6A-5.07(5), FAC

In addition, each individual will complete an evaluation of the effectiveness of both component and consultant.

#### DISTRICT MASTER INSERVICE PLAN ADD-ON TRAINING COMPONENT FLORIDA GIFTED ENDORSEMENT

Instructional Strand:

Program Area Specialization Competencies

Component Title:

Theory and Development of Creativity for the Gifted

Identifier Number:

2-100-543

Number of Points:

60

Target Groups:

Teachers Assigned Out-of-Field in Gifted and Other

Certified Personnel

**Description of Activity** 

This component is designed for educators holding valid teaching certificates to develop and demonstrate knowledge of attitudes and strategies that develop the creative process in gifted students. Training under this component may be delivered by the distance learning process through instructional television, *electronic* professional development connections (ePDC) sytem, face to face sessions, and/or Adobe Connects online sessions.

#### **General Objectives**

The course will provide an overview of the theory, research, practical strategies and resources on creativity, with an emphasis on classroom applications in the gifted classroom.

#### **Specific Objectives**

- 1. Identify the role that creativity plays in personal development.
- 2. Describe the impact of creativity on personal growth and self-actualization.
- 3. Identify the elements of creativity.
- 4. State several definitions of creativity and compare and contrast these definitions.
- 5. Identify contemporary and historical examples of people who have demonstrated creativity in various domains and cultural settings.
- 6. Identify myths and misunderstandings associated with creativity.
- 7. State several definitions of creativity and compare and contrast these definitions.
- 8. Identify specific personal, socio-cultural and educational experiences and opportunities that facilitate/inhibit the development of creativity.
- 9. Examine and analyze the dynamics of individual creativity and collaborative creativity.
- 10. Demonstrate an understanding of the elements of creative thinking (e.g., fluency, flexibility, originality, and elaboration).
- 11. Identify critical points in the development of creativity from early childhood through adulthood.
- 12. Identify controversies concerning the nature of creativity to understand why a universally accepted definition of creativity has not been attained.
- 13. Identify cognitive and personal characteristics associated with creativity across cultures and throughout time.
- 14. Recognize how culture, economics, environment, and time impact the expression of creativity.
- 15. Understand the role of assessment in determining creativity and the use of tests and inventories.

- 16. Describe, compare, and evaluate different instruments for measuring creativity.
- 17. Identify ways to establish a classroom environment that fosters the development and expressions of creativity.
- 18. Consider role of emotion, physical aspects, exploration/discovery, experimentation, unpredictability, and ambiguity in creativity.
- 19. Analyze the creative learning environment from 3 perspectives: personal, sociocultural, educational.
- 20. Describe the importance, implications, and benefits of creative thinking for students in today's schools and society.
- 21. Examine organizational and managerial structures and practices that facilitate/inhibit the development and expression of creativity.
- 22. Discuss the nature of innovation and the process of change relative to creative outcomes.
- 23. Identify examples of how creative thinking can be used to address problems in society.
- 24. Identify tools for generating ideas and focusing thought with overview of relevant programs.
- 25. Identify programs or curricula that can serve as initiatives for fostering creativity (Odyssey of the Mind, Future Problem Solving, Invent America, Artifacts Box, mentoring, SCAMPER).
- 26. Demonstrate an understanding of the process of invention and identify the steps of moving from an idea through the patent process.
- 27. Discuss the value of creativity in an era of educational accountability.
- 28. Examine the role of self-assessment, including portfolio development, in the evaluation of creative processes and products.
- 29. Describe characteristics and appropriate criteria used to assess creative outcomes and products.
- 30. Develop plans to integrate creativity within and across the content areas focusing on process and product.
- 31. Design and implement a personal plan for establishing a classroom environment to nurture and develop creativity.
- 32. Create pathways/opportunities for developing individual student creativity (mentorship, community resources, contests, clubs, special lessons/classes, dual enrollment, distance learning).

#### **Evaluation**

To the satisfaction of the consultant, each individual will:

- 1. Complete assigned activities.
- 2. Demonstrate increased competency on at least 80% of the objectives as determined by a pre- and post-assessment or by other valid means of measurement, in compliance with Section 231.608(1), Florida Statutes and Rule 6A-5.075(5), FAC

In addition, each individual will complete an evaluation of the effectiveness of both component and consultant.

#### DISTRICT MASTER INSERVICE PLAN ADD-ON TRAINING COMPONENT FLORIDA GIFTED ENDORSEMENT

Instructional Strand:

Program Area Specialization Competencies

Component Title:

**Educating Special Population of Gifted Students** 

Identifier Number:

2-103-541

Number of Points:

60 – DOE Approval through 06/30/16

Target Group:

Teachers Assigned Out-of-Field in Gifted and Other Certified

Personnel

#### **General Objectives**

This component is designed for educators holding valid teaching certificates to develop and demonstrate the knowledge of the special populations of gifted and identify appropriate identification, and techniques for educating special populations of gifted students.

#### **Specific Objectives**

- Examine the nature of giftedness in relation to multicultural principles and underserved populations.
- 2. Acquire knowledge of diversity focus of national standards in gifted education.
- 3. Justify the need to modify and differentiate the curriculum in terms of the needs of these special populations.
- 4. Examine personal cultural competencies.
- 5. Within the broad spectrum of giftedness in the general population, identify sub groups and underserved populations.
- 6. Understand the learning needs and challenges of diverse types of gifted students.
- 7. Identify the unique needs of gifted girls, culturally diverse, rural, disabled, underachieving, highly gifted, young gifted students, and disadvantaged gifted.
- 8. Examine challenges of finding gifted students from underserved populations.
- 9. Justify the need to modify and differentiate the curriculum in terms of the needs of these special populations.
- 10. Demonstrate knowledge of Plan B State Board of Education Rules, 6A-6.03019, Special Instructional Programs for Students Who Are Gifted.
- 11. Demonstrate knowledge of alternative assessments and non-traditional screening and evaluation appropriate for use with students from special populations.
- 12. Match appropriate screening and identification procedures with the needs of the special populations.
- 13. Understand the impact of global diversity issues in education of gifted students from diverse ethnic perspectives.
- 14. Examine the rights and perspectives of diverse ethnic religions of gifted students and first amendment issues.
- 15. Identify the characteristics of specific ethnic groups of gifted students.
- 16. Develop an awareness of and demonstrate teaching strategies for addressing the needs of specific ethnic groups.

- 17. Understand the characteristics and needs of linguistic minority gifted students.
- 18. Appreciate and incorporate the cultural and linguistic perspectives of gifted students who are bilingual or multilingual into curriculum.
- 19. Examine policies and procedures for working with gifted LEP (Limited English Proficient) or ELL (English Language Learners) students.
- 20. Examine ways to identify high potential linguistic minority students.
- 21. Identify strategies to effectively work with linguistically diverse students and those who are classified as LEP or as ELL students.
- 22. Examine the impact of cultural, ethical, and educational norms and expectations on underachievement in gifted students.
- 23. Understand the individual characteristics, attitudes, and circumstances that can affect the achievement of a gifted student from diverse populations.
- 24. Explore ways to identify gifted students from special populations who are unsuccessful in school.
- 25. Examine the characteristics and needs of these students.
- 26. Identify strategies to assist these students.
- 27. Clarify and define diverse types of exceptional gifted students.
- 28. Demonstrate knowledge, characteristics, and needs of students who are both gifted and hearing impaired/ deaf, visually impaired/blind, and orthopedically disabled.
- 29. Identify the reasons that gifted students with disabilities are underrepresented in gifted programs.
- 30. Discuss strategies and programming needs for gifted students who are twice exceptional.
- 31. Identify ADD and ADHD.
- 32. Identify the differences and similarities between the ADD /ADHD and giftedness.
- 33. Identify Asperger's Syndrome and its occurrence in gifted students.
- 34. Examine the characteristics and needs of these students.
- 35. Discuss classroom strategies for creating a classroom supportive of gifted students with behavioral / emotional disorders.
- 36. Define the types of gifted learning disabled students.
- 37. Describe the procedures for identifying a gifted learning disabled student.
- 38. Understand program designs for gifted students with learning disabilities.
- 39. Identify and plan instructional strategies for teachers of gifted learning disabled students.
- 40. Identify and describe low socio-economic status populations that are underserved.
- 41. Examine the nature of giftedness as masked by socio-economic and educational disadvantages.
- 42. Identify inhibiting socio-economic factors that have prevented services for low income gifted children who have had inadequate learning opportunities.
- 43. Identify key research on identification of disadvantaged students from underserved populations. Examine alternative, contextual or process oriented forms of assessment as promising ways to identify low-income gifted students.
- 44. Examine methods and strategies that challenge the unique needs of disadvantaged gifted children.
- 45. Research promising programs and services for poor gifted.
- 46. Examine methods and strategies that challenge the unique needs of disadvantaged gifted children.

- 47. Research promising programs and services for poor gifted children that would accommodate their unique needs for skill development, exposure to relevant experiences, mentoring opportunities, and access to resources in the community.
- 48. Identify and describe the impact of non-traditional experiences, values, and cultural expectations on the development and educational experiences of gifted students.
- 49. Identify the unique characteristics and needs of gifted students from diverse family structures.
- 50. Identify strategies for stimulating personal growth of students from diverse families.
- 51. Identify community support systems for diverse families of gifted students.
- 52. Examine concepts of age appropriate development in relation to concepts of giftedness.
- 53. Understand the needs and characteristics of very young gifted students.
- 54. Examine ways to identify very young gifted students in early childhood education and support their educational and personal needs.
- 55. Understand the needs and characteristics of highly gifted students.
- 56. Identify problems and challenges and present options for developing skills in highly gifted students.
- 57. Examine exemplary practices and programs for meeting the needs of the highly gifted student.
- 58. Examine gender stereo-typing and prejudice that impacts gifted girls; boys; and lesbian, gay, bisexual, transgender students.
- 59. Examine the impact of culture and ethnicity on gender expectations for gifted students from minority groups.
- 60. Demonstrate knowledge of how gender issues can affect achievement and aspirations of gifted students.
- 61. Explore the contribution of mentorships in their education.
- 62. Identify and describe criteria of effective programs.
- 63. Examine theories of giftedness in the socio-cultural perspective in relation to goals for gifted programs.
- 64. Identify instructional methods that accommodate the needs of special populations.
- 65. Identify key research on programs for special populations.
- 66. Communicate and consult with school personnel to evaluate effectiveness of programs in local schools /districts.

#### **Evaluation**

To the satisfaction of the consultant, each individual will:

- 1. Complete assigned activities.
- 2. Demonstrate increased competency on at least 80% of the objectives as determines by a pre- and post-assessment or by other valid means of measurement, in compliance with Section 231.608(1), Florida Statutes and Rule 6A-5.075(5), FAC

In addition, each individual will complete an evaluation of the effectiveness of both component and consultant.

#### DISTRICT MASTER INSERVICE PLAN ADD-ON TRAINING COMPONENT FLORIDA GIFTED ENDORSEMENT

Instructional Strand:

Program Area Specialization Competencies

Component Title:

Nature and Needs of Gifted Students

Identifier Number:

2-100-511

Number of Points:

60

Target Group:

Teachers Assigned Out-of-Field in Gifted and Other

Certified Personnel

#### **Description of Activity**

This component is designed for educators holding valid teaching certificates to develop and demonstrate knowledge of cognitive, social, and emotional characteristics common to individuals who are gifted along with strategies that can be used to meet the academic needs of different categories of students who are gifted. Training under this component may be delivered by the distance learning process through instructional television, *electronic* professional development connections (ePDC) sytem, face to face sessions, and/or online Adobe Connects.

#### **General Objectives**

The *Nature and Needs of the Gifted Students* module provides an overview of gifted education on the national, state, and local level. Cognitive, social, and emotional characteristics common to individuals who are gifted are identified, along with strategies that can be used to meet the academic needs of different categories of students who are gifted.

#### **Specific Objectives**

- 1. Identify and describe cognitive and affective behaviors, which lead to referrals to screening and testing for giftedness.
- 2. Identify the role that creative thinking/process/products play in the identification of giftedness.
- 3. Identify characteristics of giftedness and discuss the needs and problems associated with these characteristics.
- 4. Demonstrate understanding of the difference between potential vs. performance as it relates to giftedness.
- 5. Understand the relationship between high academic achievement and giftedness.
- 6. Compare and contrast the theories of intelligence that pertain to gifted education.
- 7. Develop an awareness of existence of special populations.
- 8. Identify the incidence of identified gifted students at the local, state, and national levels. Discuss how the prevalence of gifted students varies based on various definitions of giftedness in terms of culture, socio-economic level, location, and other factors.
- 9. Identify emerging national and state trends in the identification of students who may be gifted.
- 10. Demonstrate understanding of major historical and contemporary trends that influence gifted education.
- 11. Demonstrate knowledge of the changing nature of state and national definitions of gifted.
- 12. Develop an awareness of existence of special populations.

- 13. Describe how gifted education is organized at the state and local levels.
- 14. Describe traditional/alternative assessment instruments/techniques used to screen and identify students who are gifted. Discuss the advantages and disadvantages of these instruments/techniques.
- 15. Define the criteria for gifted eligibility and placement.
- 16. Identify the laws that directly impact gifted students and programs in Florida, including the relationship between ESE and gifted programs.
- 17. Understand the relationship between gifted programming and identification criteria.
- 18. Identify and interpret current research findings and recommendations that impact gifted education, e.g. NAGC Program Standards.
- 19. Explain the referral and identification process in your district. Consider the roles of students, parents, and school personnel.
- 20. Describe different types of service delivery models for gifted programs.
- 21. Discuss the relationship of the level of need to placement in a continuum of services.
- 22. Describe how gifted services differ from general education services with regard to curriculum, instruction, assessment, conceptual orientation, grouping and environment.
- 23. Discuss the advantages and disadvantages of labeling gifted students.
- 24. Recognize the implications of cultural and socioeconomic differences on programming.
- 25. Identify the social and emotional needs of gifted students and discuss their implications in determining services.
- Demonstrate knowledge of normal and advanced (typical and atypical) child development.
- 27. Exhibit an understanding of the procedural safeguards for students who are gifted.
- 28. Understand the role of the parent, teacher and student in the advocacy process.
- 29. Recognize the need for and benefits of parent involvement in the delivery of gifted program services.
- 30. Understand the positive and negative perceptions of various stakeholders regarding gifted education and compare to the perspectives presented in the federal report, National Excellence: A Case for Developing America's Talent.
- 31. Describe the characteristics of an effective teacher of the gifted.

#### **Evaluation**

To the satisfaction of the consultant, each individual will:

- 1. Complete assigned activities.
- 2. Demonstrate increased competency on at least 80% of the objectives as determined by a pre- and post-assessment or by other valid means of measurement, in compliance with Section 231.608(1), Florida Statutes and Rule 6A-5.075(5), FAC.

In addition, each individual will complete an evaluation of the effectiveness of both component and consultant.

#### DISTRICT MASTER INSERVICE PLAN ADD-ON TRAINING COMPONENT FLORIDA GIFTED ENDORSEMENT

Instructional Strand:

Program Area Specialization Competencies

Component Title:

Guidance and Counseling for the Gifted Student

Identifier Number:

2-100-542

Number of Points:

60

Target Group:

Teachers Assigned Out-of-Field in Gifted and Other Certified

Personnel

**Description of Activity** 

This component is designed for educators holding valid teaching certificates to develop and demonstrate knowledge of the social and emotional development of gifted students. Training under this component may be delivered by the distance learning process through instructional television, *electronic* professional development connections (ePDC) system, face to face sessions, and/or Adobe Connects.

#### **General Objectives**

The Guidance and Counseling for the Gifted module provides an overview of the theory, research, practical strategies, and resources on guidance and counseling, with an emphasis on classroom application in the gifted classroom.

#### **Specific Objectives**

- 1. Identify common attitudes, biases, and pre-conceived expectations held about gifted children by teachers, parents, age-related peers, and throughout American society.
- 2. Identify multiple ways attitudes and myths affect the everyday lives of gifted children, and impact educational services available to them.
- 3. Identify at least 5 current definitions of giftedness. Note the impact each definition has in school, home, and society at large.
- 4. Attain a developmental understanding of gifted individuals across the life span from infancy to adulthood incorporating a holistic perspective.
- 5. Describe how the interaction between the environment and innate capabilities affects productivity throughout life.
- 6. Understand the inner experience of children who are gifted.
- 7. Become familiar with Dabrowski's Theory of Positive Disintegrations and the importance of Developmental Potential and Overexcitabilities.
- 8. Become cognizant of personality variables that affect the social and emotional well-being of gifted children.
- 9. Understand strengths and vulnerabilities of a gifted individual that originates from within the self.
- 10. Understand vulnerabilities that ate due to another's reaction to giftedness.
- 11. Understand vulnerabilities that are due to a specific circumstance.
- 12. Realize that, by definition, a person who has an IQ four or more stand deviations above the norm will have greater difficulty finding peers and will be misunderstood by others.

- 13. Recognize that a person with an IQ four or more standard deviations above the norm is as holistically different from the norm as a person with an IQ four more standard deviations below the norm is holistically different from the norm.
- 14. Understand that any grouping of traits for profoundly gifted individuals is merely for convenience of presentation.
- 15. Describe the different social and emotional needs of gifted students form special population. Include gender, ethnicity and culture, socio-economic status, twice exceptional and under-achieving students.
- 16. Realize the need for additional or different assessment tools to identify special population students.
- 17. Learn how to recognize, understand, and support gifted children with multiple differences.
- 18. Identify risk factors and resiliency as related to students who are gifted.
- 19. Enumerate what you can do as a teacher to help students at risk.
- 20. List symptoms in children and adults of addiction and physical or sexual abuse.
- 21. Read Templeton National Report on Acceleration: A nation deceived: How schools hold back America's brightest students.
- 22. Understand two categories of acceleration- grade based and subject based- and list acceleration options.
- 23. Recognize home-schooling as a positive option for some gifted students and families.
- 24. Be aware of myths, fears, and expectations of teachers and administrators that hold back students and the research that responds to these concerns.
- 25. Understand the need for supportive services for gifted individuals due to the complexity and sensitivity of their nature.
- 26. Recognize that a counselor, therapist, or psychologist must be amply educated in gifted field so not to misdiagnosis common characteristics of gifted individuals as pathology.
- 27. Realize counseling provides empathy and partnership in times of need.
- 28. Identify activities and resources to assist students who are gifted in planning for further education, career, or life choices.
- 29. Recognize that guidance and career counseling support gifted individuals in decision-making for positive life choices.
- 30. Help students develop social skills and inspire leadership.
- 31. Support gifted children's experience of global interconnectedness and personal responsibility to take action.
- 32. Realize that a primary need in life is to belong.
- 33. Help gifted children to understand that their profound sensitivity and empathy can be channeled to help humankind.
- 34. Recognize that perceptivity, empathy, ethics, values, integrity, and leadership are related.
- 35. Acquire and refine the knowledge and skills needed to advocate for gifted learners.
- 36. Identify how parent, teacher, and educational advocates can positively affect gifted services and programming.
- 37. Identify advocacy issues, needs, resources, educational laws, skills, and strategies.
- 38. Support the necessity of self-advocacy by gifted students.
- 39. Understand that gifted children naturally have unique needs that parents are challenged to address daily.

- 40. Recognize that parents of gifted children need guidance and support to respond suitably to additional needs and demands.
- 41. Realize that parents of gifted children may experience isolation from other parents due to lack of understanding societal expectations and myths; completion; lack of acceptance that gifted children have special needs.
- 42. Understand the significance of quote form Mr. Rogers: "The best thing parents can do for children is listen to them."
- 43. Realize a person can be emotionally or spiritually gifted and not intellectually gifted, or intellectually gifted and not emotionally or spiritually gifted.

#### **Evaluation**

To the satisfaction of the consultant, each individual will:

- 1. Complete assigned activities.
- 2. Demonstrate increased competency on at least 80% of the objectives as determined by a pre and post-assessment or by other valid means of measurement, in compliance with Section 231.608(1), Florida Statues and Rule 6A-5.075(5), FAC

In addition, each individual will complete an evaluation of the effectiveness of both component and consultant.

#### INSTRUCTOR QUALIFICATIONS

Instructors used in the training of certified educators in the Florida Gifted Endorsement are as follows:

- 1. Bachelor's degree or higher in the area of Special Ed/Gifted Ed
- 2. Five (5) years of successful experiences in Special Ed/Gifted Ed preferred.
- 3. Knowledge of state requirements regarding Special Ed/Gifted Ed

## Appendix B FORMS

#### FLORIDA GIFTED ENDORSEMENT ADD-ON ENDORSEMENT APPLICATION FORM (Form A)

| NAME                                                                                                                                                               | SSN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SCHOOL                                                                                                                                                             | DISTRICT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| understand that I will need to comple<br>State Board of Education Rule 6A-4.<br>verification of college credits, when a<br>that I must earn the full 60 points ava | Endorsement to my current Florida teaching certificate. I ete the five courses covering the topics prescribed by the 0131. I also understand that I am responsible for appropriate. To receive credit for components, I understand tilable for each component.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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| Please give a brief statement of your                                                                                                                              | reason(s) for pursuing this endorsement.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Signature                                                                                                                                                          | Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| Position                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| *Please note:                                                                                                                                                      | d Company of the District Property of the Dist |

Applicants must return this completed form to the District Professional Development Director. District Professional Development Director must send a copy of this form to the PAEC Professional Development Center.

### VERIFICATION OF POINTS APPLICABLE TOWARD ADD-ON CERTIFICATION FLORIDA GIFTED ENDORSEMENT (Form B)

| 1.  | Name                         |                                      |                       |                       |  |
|-----|------------------------------|--------------------------------------|-----------------------|-----------------------|--|
| 2.  | School                       |                                      |                       |                       |  |
| 3.  | Social Security No           |                                      |                       |                       |  |
|     |                              | Development for the G                | ifted                 |                       |  |
|     |                              | Development of Creati                | vity                  |                       |  |
|     | (60 points) (3) Educating    | minimum)<br>Special Population of Gi | fted Students         |                       |  |
|     | (60 points                   |                                      | ited Students         |                       |  |
|     | (4) Guidance a               | and Counseling for the G             | ifted Student         |                       |  |
|     | (60 points :<br>Nature and   | minimum)<br>Needs of Gifted Studen   | ts                    |                       |  |
|     | (60 points                   |                                      |                       |                       |  |
| Co  | llege courses may be substit | uted for any of the abov             | e components for w    | hich the course       |  |
|     |                              |                                      | unity Master III-serv | ice i ian components. |  |
| 6.  | Verification of Requiremen   | nts.                                 |                       |                       |  |
|     | Points Required              | Points Verified                      | Deficiency            | District Initials     |  |
|     | Tomes recounted              | 1 Omto vermen                        | Deficiency            | District illitials    |  |
|     | Requirement #1 Min. 60       |                                      |                       |                       |  |
|     | Requirement #2 Min. 60       |                                      |                       | -                     |  |
|     |                              |                                      |                       |                       |  |
|     | Requirement #3 Min. 60       |                                      |                       |                       |  |
|     | Requirement #4 Min. 60       |                                      |                       |                       |  |
|     | Requirement #5 Min. 60       |                                      |                       |                       |  |
|     | Total Required 300           | Hours                                |                       |                       |  |
| Da  | te                           | Program Coordinator                  | for Professional D    | evelopment, PAEC      |  |
| F   | OR                           | DISTRICT OI                          | FFICE of CERTIFIC     | CATION USE ONLY       |  |
| Sta | itus of Application:         |                                      |                       |                       |  |
|     | Send to Florida Dept.        | of EducationR                        | eturned for Additio   | nal Verification      |  |
| Da  | te                           | Ву                                   | -                     |                       |  |
|     |                              |                                      |                       |                       |  |

### FLORIDA GIFTED ENDORSEMENT COUNTY ENDORSEMENT TRANSFER OF COLLEGE CREDIT (Form C)

| 1. Name                                       |                        |                                                                                                                                    |
|-----------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------------------------------|
|                                               |                        | District                                                                                                                           |
|                                               |                        | 4.DOE No                                                                                                                           |
| These courses meet the red                    | quirements of the f    | ed as part of the Florida Gifted endorsement progr<br>following component(s) in the approved<br>am for Florida Gifted endorsement. |
| Program area:                                 |                        |                                                                                                                                    |
| Component # a                                 | and Title              | College Course Title                                                                                                               |
| 1)                                            |                        |                                                                                                                                    |
| 2)                                            |                        |                                                                                                                                    |
|                                               |                        |                                                                                                                                    |
| FOR DI                                        | STRICT OFFICE          | of CERTIFICATION USE ONLY                                                                                                          |
| No. Points Approved                           | No                     | o. Points Not Approved                                                                                                             |
| COMMENTS:                                     |                        |                                                                                                                                    |
|                                               |                        |                                                                                                                                    |
|                                               |                        |                                                                                                                                    |
| Date                                          | District               | et Professional Development Director                                                                                               |
| *Please note: Professional Development Direct | ctors must submit a co | opy of this form to the PAEC Professional Development                                                                              |

Center.

#### Inservice Program

#### For Add-On Endorsement

In the Area of

#### FLORIDA GIFTED

Professional Development Center Panhandle Area Educational Consortium 753 West Boulevard Chipley, Florida 32428 (850) 638-6131

| Recommended to the | District School Board on | , 20 |
|--------------------|--------------------------|------|
|                    | Superintendent           |      |
| Approved by the    | District School Board on | , 20 |
|                    | Chairman of the Board    |      |

#### **SUMMARY SHEET**

| RECOMMENDAT                            | ION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA                                            |
|----------------------------------------|------------------------------------------------------------------------------------------|
| AGENDA ITEM N                          | 09a                                                                                      |
| DATE OF SCHOO                          | L BOARD MEETING: September 27, 2011                                                      |
| TITLE OF AGEND<br>BID # 1112-07.       | OA ITEM: Change order #1 – Carter Parramore re-roofing project                           |
| DIVISION: Facilit                      | ies                                                                                      |
| This is a CO                           | NTINUATION of a current project, grant, etc.                                             |
| PURPOSE AND SU<br>change order for thi | MMARY OF ITEM: For Board approval of change order #1, the only is project. BID # 1112-07 |
| FUND SOURCE:                           | 394                                                                                      |
| AMOUNT: \$21,99                        | 9.50                                                                                     |
| PREPARED BY:                           | Wayne Shepard                                                                            |
| POSITION:                              | Director of Facilities                                                                   |
|                                        |                                                                                          |
| INTERNA                                | L INSTRUCTIONS TO BE COMPLETED BY PREPARER                                               |
| Number of Ol                           | RIGINAL SIGNATURES NEEDED by preparer.                                                   |
| SUPERINTENDENT                         | 'S SIGNATURE: page(s) numbered                                                           |
| CHAIRMAN'S SIGN                        | IATURE: page(s) numbered                                                                 |
| Be sure that the COM                   | PTROLLER has signed the budget page.                                                     |
|                                        | This form is to be duplicated on light blue paper.                                       |

#### 8 September 2011

Mr. Wayne Shepard, Facilities Director Gadsden County School Board 805 South Stewart Street Quincy, Florida 32351



Re:

Re-roofing Project - Building One & Three

Carter Parramore Academy - Change Order No. 1

Dear Mr. Shepard:

Please find enclosed three originals of the change order #1 for the above referenced project. The costs are for replacement of rotten wood mostly at the roof deck, additional time and coordination by the contractor because of the hidden electrical circuits on the Cafeteria roof, and also removal of abandoned mechanical equipment at the Kitchen. These items are detailed on attachments to the change order form.

I have reviewed the enclosed form with documentation and find the totals to be in order and the values to be reasonable and therefore recommend acceptance in the amount of \$21,999.50. If you concur, please sign each of the attached forms and forward two of them back to my office. I will forward one to the contractor.

Please contact me if you have any questions.

Sincerely,

Joel Sampson

NCARR

#### CHANGE **ORDER**

AIA DOCUMENT G701

OWNER ARCHITECT X CONTRACTOR FIELD OTHER

PROJECT: Carter Parramore Academy Bldg. 1 & 3 CHANGE ORDER NUMBER: One

(name, address) 631 S. Stewart Street

Quincy, FL 32351

TO CONTRACTOR: Harrell Roofing, Inc.

(name, address)

PO BOX 20421

Tallahassee, FL 32316

DATE: August 29, 2011

ARCHITECT'S PROJECT NO:

CONTRACT DATE: July 1, 2011

CONTRACT FOR: Carter Parramore Academy

Bldg 1 & 3

The Contract is changed as follows:

1. Additional cost/change items (see attached sheet)

2. Addtional 6 days contract extension for rain days

| Not valid until signed by the Owner, Architect and Contractor.                                                                                                                    |   |   |         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---------|
| The original (Contract Sum) (Guaranteed Maximum Price) was                                                                                                                        |   |   |         |
| Net change by previously authorized Change Orders                                                                                                                                 |   |   |         |
| The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased)  (unchanged) by this Change Order in the amount of                                                  |   |   |         |
| The Contract Time will be (increased) (decreased) (unchanged) by increased by The date of Substantial Completion as of the date of this Change Order therefore is August 21, 2011 | ( | 6 | ) days. |

This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by NOTE: Construction Change Directive.

| Joel Sampson Architect | Harrell Roofing, Inc.  | Gadsden County School Board |
|------------------------|------------------------|-----------------------------|
| ARCHITECT              | CONTRACTOR             | OWNER                       |
| 212 N. Admas Street    | PO BOX 20421           | 35 ML King Blvd.            |
| Address -              | Address                | Address                     |
| Quincy, FL 32351       | Tallahassee, FL 32316  | Quincy, FL 32351            |
| BY XIII                | BY T. Michae House     | ВҮ                          |
| DATE 9.8.2011          | DATE September 6, 2011 | DATE                        |

## Harrell Roofing, Inc.

P.O. Box 20421 Tallahassee, Florida 32316

(850)575-9564 Fax (850)576-3977

August 25, 2011

To: Joel Sampson Architect

Attn: Joel

Reference: Carter Parramore

Subject: Change Order Request.

1. N.E Wing Repair (1-F)

\$3500.00

2. Total wood work( see attached spreadsheet):

\$14,260.50

3. HVAC Removal at kitchen (3-G):

\$2,100.00

4. Cafeteria electrical coordination (3-B)

\$2139.00

Labor:  $(6 \text{ men } \times 8 \text{ hrs } \times $35 = $1680.00)$ 

Materials: 180.00

15% mark-up: \$279.00

Total: \$2139.00

### Total change order request: \$21,999.50

Please note on the Wood work change order request dated July the 18th 2011 for the south wing area 2 should be \$1,416.00 not \$686.00.

### Wood Work CPA

|                               | WOOD WORK CPA   |                    |             |  |  |  |
|-------------------------------|-----------------|--------------------|-------------|--|--|--|
| Description                   | QUANITY         | @                  | Total       |  |  |  |
|                               |                 |                    |             |  |  |  |
| N Wing                        | Repair (Areas 1 | ,2,3,4 and 5)      |             |  |  |  |
| 2x6 T&G Decking               | 256             | \$8.50             | \$2,167.00  |  |  |  |
| 2x12 Rafters                  | 64 B/F          | \$25.00            | \$1,600.00  |  |  |  |
| Facia                         | 24 B/F          | \$25.00            | \$600.00    |  |  |  |
| Insulation 5"                 | 517 S/F         | 1.0 per inch       | \$2,585.00  |  |  |  |
|                               |                 | Total:             | \$6,952.00  |  |  |  |
|                               |                 |                    |             |  |  |  |
|                               | S Wing Repa     | ir areas (1 and 2) |             |  |  |  |
| 2x6 T&G Decking               | 255 S/F         | \$8.50             | \$2,167.50  |  |  |  |
| 2x12 Rafters                  | 64 B/F          | \$25.00            | \$1,600.00  |  |  |  |
| Facia                         | 5 B/F           | \$25.00            | \$125.00    |  |  |  |
| Insulation 5-1/2"\$1 per Inch | 255 S/F         | \$5.50             | \$1,402.50  |  |  |  |
|                               |                 | Total:             | \$5,295.00  |  |  |  |
|                               | Cafeteria       |                    |             |  |  |  |
| 2x6 T&G Decking               | 132 S/F         | \$8.50             | \$1,122.00  |  |  |  |
| 2x12 Rafters                  | 0               | \$25.00            | ψ 1/122100  |  |  |  |
| Facia                         | 24 B/F          | \$25.00            | \$600.00    |  |  |  |
| Insulation 5"\$1 per Inch     | 132 S/F         | \$1.50             | \$198.00    |  |  |  |
|                               |                 | Total:             | \$1,920.00  |  |  |  |
|                               |                 |                    |             |  |  |  |
|                               | Main Office     |                    |             |  |  |  |
| 2x6 T&G Decking               | 11 S/F          | \$8.50             | \$93.50     |  |  |  |
| 2x12 Rafters                  |                 | \$25.00            |             |  |  |  |
| Facia                         |                 | \$25.00            |             |  |  |  |
| Insulation 5"\$1 per Inch     |                 | \$1.00 per 1"      |             |  |  |  |
|                               |                 | Total:             | \$93.50     |  |  |  |
|                               | Total wood re   | nairs              | \$14,260.50 |  |  |  |
|                               |                 | pans               | 714,200.30  |  |  |  |

### **SUMMARY SHEET**

| RECOMMENDATI         | ON TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA                                                                                                  |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| AGENDA ITEM NO       | <b>).</b> 9b                                                                                                                                  |
| DATE OF SCHOOL       | BOARD MEETING: September 27, 2011                                                                                                             |
| TITLE OF AGEND       | A ITEM: architect proposal – re-roofing at Carter Parramore                                                                                   |
| DIVISION: Facility   | ies                                                                                                                                           |
| This is a CO         | NTINUATION of a current project, grant, etc.                                                                                                  |
|                      | MMARY OF ITEM: for Board approval of services from Joel Proposal for drawings and specifications on reroofing buildings 2, 4 and the Academy. |
| FUND SOURCE:         | 394                                                                                                                                           |
| AMOUNT:              | \$8,750.00                                                                                                                                    |
| PREPARED BY:         | Wayne Shepard                                                                                                                                 |
| POSITION:            | Director of Facilities                                                                                                                        |
|                      |                                                                                                                                               |
|                      |                                                                                                                                               |
| INTERNA              | L INSTRUCTIONS TO BE COMPLETED BY PREPARER                                                                                                    |
| Number of O          | RIGINAL SIGNATURES NEEDED by preparer.                                                                                                        |
| SUPERINTENDENT       | "S SIGNATURE: page(s) numbered                                                                                                                |
| CHAIRMAN'S SIGN      | NATURE: page(s) numbered                                                                                                                      |
| Be sure that the COM | PTROLLER has signed the budget page.                                                                                                          |

This form is to be duplicated on light blue paper.

#### PROPOSAL/AGREEMENT

Client:

Gadsden County School Board

35 M.L. King Blvd.

Quincy, Florida 32351

Contact:

Wayne Shepard, Facilities Director

Date:

September 9, 2011

Architect:

Joel Sampson Architect, Inc.

JOEL SAMPSON

ARCHITECT

212 N. Adams St.

Quincy, Florida 32351

Project:

Reroofing Building Two, Four and Five.

Carter Parramore Academy

631 S. Stewart Street

Quincy, Florida

Proposal No:

11-017

#### **SCOPE OF WORK**

Brief Description of the Project: The **Project** consists of the reroofing at Carter Parramore Academy, Buildings Two, Four, and Five. No covered walkways will be included. The roofing product to be used is a TPO (Thermoplastic Polyolefin).

#### **BASIC SERVICES**

The following services shall be provided in the noted phases.

Phases. The work shall be accomplished and submitted in phases:

Phase

**Document Submission** 

Portion of Fee

Construction Document Phase

100% Submission

60%

Bidding Phase

15%

Construction Phase -

25%

#### **Construction Document Phase**

Bid ready documents detailing the scope of work with plans and bound specifications including detailing all elements and components as required to construct the project.

All work shall be accomplished in a timely manner so as to assist in the prompt execution of the overall project. **Bidding Phase** 

The Architect shall handle the bidding of the construction project through advertisement, distributing plan sets, interpreting the bidding documents to potential bidders, receiving bids and preparing contracts for construction.

#### **Construction Phase**

Construction Administration (on site observation of construction and coordination with contractor) shall be performed as approximately one site visit per week during the project and any necessary interpretation or clarification of drawings to the contractor.

#### **Drawing Documents**

All drawings will be CADD produced using DataCAD software. Digital drawing files will be provided to the Client in .dwg and .dxf format when requested. Drawing sheet size shall be 24"x36".

#### **TOTAL FEE**

The above listed services shall be provided to the Client at a cost of Five Percent (5%) of the total construction amount. This fee excludes reimbursable expenses (see below.)

#### **Work Not Included in this proposal**

Services for multiple bid packages or bidding of more than one package one time.

212 North Adams Street Quincy, Florida 32351 850-87

850-875-4348

Fla. Lic. No. AA26000893

#### **ADDITIONAL SERVICES**

The following services shall be provided when authorized by the Client and they shall be paid for by the Client as herein stated under "Compensation for Additional Services."

- 1. Preparation of special submissions not listed above, which may be required for approval of governmental authorities, or any other entities having jurisdiction over the project.
- 2. Making revisions in drawings, specifications or other written documents when such revisions are inconsistent with written approvals or any instructions previously communicated by the Client. Also any such revisions which are due to causes beyond the control of the Architect.
- 3. Any other services or drawings not specifically listed herein under "Basic Services."

#### **COMPENSATON FOR ADDITIONAL SERVICES**

Architectural services shall be billed at a rate of Intern Architect shall be billed at a rate of

\$90.00 per hour \$50.00 per hour

#### REIMBURSABLE EXPENSES

The following items will be provided as required during the course of the work. Related expenses are shown:

Graphic or digital media shall be billed @ a rate of 1.1 x the actual cost.

#### **BILLINGS/PAYMENTS**

Invoices will be submitted on a monthly basis throughout the project and shall correspond closely with the percentages listed in the "Phases" section above. Invoices shall be considered past due if not paid within 30 days after the invoice date and the Architect may without waiving any claim or right of claim against the Client, and without liability whatsoever to the Client, terminate the performance of the service. A service charge will be charged at 1.5% per month on the unpaid balance. If the project is abandoned in whole or in part for more than six months the Architect's fee may be renegotiated if so desired by the Architect.

#### THE CLIENT'S RESPONSIBILITY

The Architect will not be responsible for errors or omissions resulting from inaccuracy of reports, surveys, building or zoning codes provided by the Client.

#### **TERMINATION OF AGREEMENT**

Offered by Architect

This agreement may be terminated upon seven days written notice by either party should the other fail to perform his obligations hereunder. In the event of termination, the Client shall pay the Architect for all services rendered to the date of termination and all reimbursable expenses.

This Agreement shall be considered executed the day and year of the Client signature below. If not executed within 60 days of the date on the first page of this document, then the Architect reserves the right to withdraw this proposal/agreement.

A goomtad by Cliant

| Official by Architect                         | Accepted by Chefit |             |
|-----------------------------------------------|--------------------|-------------|
| signature                                     | signature          | date        |
| Joel D. Sampson, President printed name/title | printed name/title | <del></del> |
|                                               | for                |             |

### **SUMMARY SHEET**

| RECOMMENDAT          | ION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA                                                                                |
|----------------------|------------------------------------------------------------------------------------------------------------------------------|
| AGENDA ITEM N        | 09c                                                                                                                          |
| DATE OF SCHOO        | L BOARD MEETING: September 27, 2011                                                                                          |
| TITLE OF AGEND       | OA ITEM: 5 year work plan                                                                                                    |
| DIVISION: Facili     | ties                                                                                                                         |
| This is a CC         | ONTINUATION of a current project, grant, etc.                                                                                |
|                      | MMARY OF ITEM: For School Board review and approval of the ork Plan that is submitted to Department of Education every year. |
| FUND SOURCE:         | N/A                                                                                                                          |
| AMOUNT:              | N/A                                                                                                                          |
| PREPARED BY:         | Wayne Shepard                                                                                                                |
| POSITION:            | Director of Facilities                                                                                                       |
| INTERNA              | AL INSTRUCTIONS TO BE COMPLETED BY PREPARER                                                                                  |
| Number of C          | RIGINAL SIGNATURES NEEDED by preparer.                                                                                       |
| SUPERINTENDENT       | T'S SIGNATURE: page(s) numbered                                                                                              |
| CHAIRMAN'S SIG       | NATURE: page(s) numbered                                                                                                     |
| Be sure that the COM | MPTROLLER has signed the budget page.                                                                                        |
|                      | This form is to be duplicated on light blue paper                                                                            |

# Five Year Work Plan- Expenditure for Maintenance, Repair and Renovation 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT

#### 9/2/2011

| Item                 | 2011 - 2012 Actual Budget          | 2012 - 2013 Projected     |                          | 2014 - 2015 Projected      | 2015 - 2016 Projected                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Total                                   |
|----------------------|------------------------------------|---------------------------|--------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| HVAC                 | \$150,000                          | \$175,000                 | \$150,000                | \$200,000                  | \$125,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$800,000                               |
| Locations            | CHATTAHOOCHEE ELEMENTAR            | RY, GADSDEN ELEMENTARY I  | MAGNET SCHOOL, GADSDEN   | TECHNICAL INSTITUTE, GREEN | SBORO ELEMENTARY SCHOOL (NE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | EW), HAVANA ELEMENTARY,                 |
| Flooring             | \$50,000                           | \$75,000                  | \$75,000                 | \$90,000                   | \$100,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$390,000                               |
| Locations            | GADSDEN ELEMENTARY MAGN            | IET SCHOOL, SAINT JOHNS E | LEMENTARY                |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |
| Roofing              | \$275,000                          | \$175,000                 | \$125,000                | \$150,000                  | \$150,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$875,000                               |
| Locations            | CARTER-PARRAMORE ALTERN            | ATIVE SCHOOL, HAVANA ELE  | MENTARY, SAINT JOHNS ELE | MENTARY                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |
| Safety to Life       | \$25,000                           |                           |                          | \$50,000                   | \$40,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$185,000                               |
| Locations            | JAMES A SHANKS MIDDLE SCH          | OOL, WEST GADSDEN HIGH S  | SCHOOL (NEW)             |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |
| Fencing              | \$40,000                           | \$0                       | \$0                      | \$20,000                   | \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$60,000                                |
| Locations:           | M D WALKER ADMINISTRATIVE          | CENTER                    |                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |
| Parking              | \$25,000                           | \$25,000                  | \$35,000                 | \$25,000                   | \$40,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$150,000                               |
| Locations:           | GEORGE W MUNROE ELEMENT            | TARY, WEST GADSDEN HIGH   | SCHOOL (NEW)             |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |
| Electrical           | \$40,000                           | \$25,000                  | \$15,000                 | \$25,000                   | \$10,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$115,000                               |
| Locations:           | CARTER-PARRAMORE ALTERN            | ATIVE SCHOOL              |                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |
| Fire Alarm           | \$0                                |                           |                          | \$50,000                   | \$50,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$155,000                               |
| Locations:           | GREENSBORO ELEMENTARY S            | CHOOL (NEW), HAVANA ELEM  | MENTARY                  |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |
| Telephone/Intercom   | \$0                                | \$0                       | \$0                      | \$0                        | \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$0                                     |
| System               |                                    |                           |                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |
| Locations:           | No Locations for this expenditure. |                           |                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |
| Closed Circuit       | \$0                                | \$0                       | \$0                      | \$0                        | \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$0                                     |
| Television           |                                    |                           |                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |
| Locations:           | No Locations for this expenditure. |                           |                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |
| Paint                | \$100,000                          | \$100,000                 | \$75,000                 | \$100,000                  | \$130,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$505,000                               |
| Locations:           | GADSDEN TECHNICAL INSTITU          | TE, HAVANA ELEMENTARY, S. | AINT JOHNS ELEMENTARY    |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 7.2.2.1.2.2                             |
| Maintenance/Repair   | \$222.743                          | \$151.050                 | \$344.135                | \$180,000                  | \$210,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$1,107,928                             |
| Locations:           | CHATTAHOOCHEE ELEMENTAR            | RY, EAST GADSDEN HIGH SCH | OOL, GADSDEN ELEMENTAR   | Y MAGNET SCHOOL, GADSDEN   | TECHNICAL INSTITUTE, GEORGE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | W MUNROE ELEMENTARY,                    |
| Sub Total:           | \$927,743                          |                           |                          |                            | \$855,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$4,342,928                             |
| 340 13401            |                                    | 7.22,223                  | 755,1,55                 | 7557,5557                  | 100010001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 7.10.11,000                             |
| DECC III : I         | ***                                | *****                     | \$500.404                | *****                      | 201 100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 60 110 000                              |
| PECO Maintenance     | \$0                                | \$236,988                 | \$528,464                | \$648,040                  | \$697,196                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$2,110,688                             |
| Expenditures         | 2007.740                           | 0550.000                  | 4005.071                 | ****                       | 2427.004                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | *************************************** |
| 1.50 Mill Sub Total: | \$937,743                          | \$559,062                 | \$365,671                | \$251,960                  | \$167,804                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$2,282,240                             |
|                      |                                    |                           |                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |
|                      |                                    |                           |                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |
|                      | 2011 - 2012 Actual Budget          |                           |                          | 2014 - 2015 Projected      | COLUMN TO SELECTION OF THE PROPERTY OF THE PRO | Total                                   |
| upgrade marker       | . \$10,000                         | \$10,000                  | \$10,000                 | \$10,000                   | \$10,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$50,000                                |
| boards               |                                    |                           |                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |
| Loodiloilo.          |                                    |                           |                          |                            | OL, GADSDEN TECHNICAL INSTITU                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                         |
| Total:               | \$937,743                          | \$796,050                 | \$894,135                | \$900,000                  | \$865,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$4,392,928                             |
|                      |                                    |                           |                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                         |

Five Year Work Plan- Local 1.50 Mill Expenditure For Maintenance, Repair and Renovation 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT

9/1/2011

| Item.                 | 2011 - 2012 Actual Budget | 2012 - 2013 Projected | 2013 - 2014 Projected | 2014 - 2015 Projected | 2015 - 2016 Projected | Total        |
|-----------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------|
| Remaining Maint and   | \$937,743                 | \$559,062             | \$365,671             | \$251,960             | \$167,804             | \$2,282,240  |
| Repair from 1.5 Mills |                           |                       |                       |                       |                       |              |
| Maintenance/Repair    | \$0                       | \$0                   | \$0                   | \$0                   | \$0                   | \$0          |
| Salaries              |                           |                       |                       |                       |                       |              |
| School Bus            | \$0                       | \$0                   | \$0                   | \$0                   | \$0                   | \$0          |
| Purchases             |                           |                       |                       |                       |                       |              |
| Other Vehicle         | \$100,000                 | \$125,000             | \$125,000             | \$125,000             | \$125,000             | \$600,000    |
| Purchases             |                           |                       |                       |                       |                       |              |
| Capital Outlay        | \$200,000                 | \$200,000             | \$200,000             | \$200,000             | \$200,000             | \$1,000,000  |
| Equipment             |                           |                       |                       |                       |                       |              |
| Rent/Lease Payments   | \$0                       | \$0                   | \$0                   | \$0                   | \$0                   | \$0          |
| COP Debt Service      | \$0                       | \$0                   | \$0                   | \$0                   |                       | \$0          |
| Rent/Lease            | \$0                       | \$0                   | \$0                   | \$0                   | \$0                   | \$0          |
| Relocatables          |                           |                       |                       |                       |                       |              |
| Environmental         | \$0                       | \$0                   | \$0                   | \$0                   | \$0                   | \$0          |
| Problems              |                           |                       |                       |                       |                       |              |
| s.1011.14 Debt        | \$0                       | \$0                   | \$0                   | \$0                   | \$0                   | \$0          |
| Service               |                           |                       |                       |                       |                       |              |
| Special Facilities    | \$0                       | \$0                   | \$0                   | \$0                   | \$0                   | \$0          |
| Construction Account  |                           |                       |                       | ,                     |                       |              |
| Premiums for Property | \$320,000                 | \$320,000             | \$320,000             | \$320,000             | \$320,000             | \$1,600,000  |
| Casualty Insurance -  |                           |                       |                       |                       |                       |              |
| 1011.71 (4a,b)        |                           |                       |                       |                       |                       |              |
| Qualified School      | \$0                       | \$0                   | \$0                   | \$0                   | \$0                   | \$0          |
| Construction Bonds    | 1                         |                       |                       |                       | - 1                   |              |
| (QSCB)                | 1                         | 1                     |                       |                       |                       |              |
| Qualified Zone        | \$0                       | \$0                   | \$0                   | \$0                   | \$0                   | \$0          |
| Academy Bonds         | 1                         | - 7                   | **                    | **                    |                       |              |
| (QZAB)                | 1                         | 1                     |                       |                       |                       |              |
| Remodeling and        | \$2,409,298               | \$2,400,000           | \$2,400,000           | \$2,400,000           | \$2,400,000           | \$12,009,298 |
| Renovations           | 42,100,200                | <b>\$2,100,000</b>    | 42,100,000            | 42,100,000            | 42,.50,000            | 4.2,500,200  |
| TOTOTALIONS           | \$3,967,041               | \$3,604,062           | \$3,410,671           | \$3,296,960           | \$3,212,804           | \$17,491,538 |

# Five Year Work Plan- Current Revenue Totals 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT 9/2/2011

| Item Name                                               | 2011 - 2012 Budget | 2012 - 2013 Projected | 2013 - 2014 Projected | 2014 - 2015 Projected | 2015 - 2016 Projected | Five Year Total |
|---------------------------------------------------------|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| Local 1.5 Mill Discretionary Capital<br>Outlay Revenue  | \$0                | \$0                   | \$0                   | \$0                   | \$0                   | \$(             |
| PECO and 1.5 Mill Maint and Other 1.5 Mill Expenditures | (\$3,967,041)      | (\$3,604,062)         | (\$3,410,671)         | (\$3,296,960)         | (\$3,212,804)         | (\$17,491,538   |
| PECO Maintenance Revenue                                | \$0                | \$236,988             | \$528,464             | \$648,040             | \$697,196             | \$2,110,688     |
|                                                         | (\$3,967,041)      | (\$3,604,062)         | (\$3,410,671)         | (\$3,296,960)         | (\$3,212,804)         | (\$17,491,538)  |
| Item Name                                               | 2011 - 2012 Budget | 2012 - 2013 Projected | 2013 - 2014 Projected | 2014 - 2015 Projected | 2015 - 2016 Projected | Five Year Total |
| CO & DS Revenue                                         | \$48,772           | \$48,772              | \$48,772              | \$48,772              | \$48,772              | \$243,860       |
| PECO New Construction Revenue                           | \$0                | \$0                   | \$88,123              | \$63,658              | \$31,173              | \$182,954       |
| Other/Additional Revenue                                | \$638,765          | \$0                   | \$0                   | \$0                   | \$0                   | \$638,765       |
|                                                         | \$687,537          | \$48,772              | \$136,895             | \$112,430             | \$79,945              | \$1,065,579     |
| Grand Total                                             | (\$3,279,504)      | (\$3,555,290)         | (\$3,273,776)         | (\$3,184,530)         | (\$3,132,859)         | (\$16,425,959)  |

Five Year Work Plan- 1.50 Mill Revenue Source 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT 9/1/2011

| Item                                                                                                                  | Fund  | 2011 - 2012 Actual Value | 2012 - 2013 Projected | 2013 - 2014 Projected | 2014 - 2015 Projected | 2015 - 2016 Projected | Total        |
|-----------------------------------------------------------------------------------------------------------------------|-------|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------|
| (1) Non-exempt<br>property<br>assessed<br>valuation                                                                   | Pullu | \$1,504,749,288          | \$1,504,749,288       |                       |                       |                       |              |
| (2) The Millege<br>projected for<br>discretionary<br>capital outlay<br>per s.1011.71                                  |       | 0.00                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  |              |
| per s.1011.71  *** 2(a) Additional discretionary millage for critical fixed capital outlay needs per s. 1011.71(3)(a) |       | 0.00                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  |              |
| (3) Full value of<br>the 1.50-Mill<br>discretionary<br>capital outlay<br>per s.1011.71                                |       | \$2,527,979              | \$2,527,979           | \$2,527,979           | \$2,527,979           | \$2,527,979           | \$12,639,895 |
| (4) Value of the portion of the 1.50-Mills ACTUALLY levied                                                            | 370   | \$0                      | \$0                   | \$0                   | \$0                   | \$0                   | \$0          |
| (5) Difference of lines (3) and (4)                                                                                   |       | \$2,527,979              | \$2,527,979           | \$2,527,979           | \$2,527,979           | \$2,527,979           | \$12,639,895 |

<sup>\*\*\*</sup> NOTE: Maximum additional levy is .25 mills. Enter ONLY if the additional millage is levied and is to be used for fixed capital outlay purposes. DO NOT enter the additional millage if it is levied for operations.

# Five Year Work Plan- PECO Revenue Source 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT 9/2/2011

| Item             | Fund | 2011 - 2012 Actual Budget | 2012 - 2013 Projected | 2013 - 2014 Projected | 2014 - 2015 Projected | 2015 - 2016 Projected | Total       |
|------------------|------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------|
| PECO New         | 340  | \$0                       | \$0                   | \$88,123              | \$63,658              | \$31,173              | \$182,954   |
| Construction     |      |                           |                       |                       |                       |                       |             |
| PECO Maintenance |      | \$0                       | \$236,988             | \$528,464             | \$648,040             | \$697,196             | \$2,110,688 |
| Expenditures     |      |                           |                       |                       |                       |                       |             |
|                  |      | \$0                       | \$236,988             | \$616,587             | \$711,698             | \$728,369             | \$2,293,642 |

Five Year Work Plan- CO & DS Revenue Source 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT

9/1/2011

| Item                | Fund | 2011 - 2012 Actual Budget | 2012 - 2013 Projected | 2013 - 2014 Projected | 2014 - 2015 Projected | 2015 - 2016 Projected | Total                                   |
|---------------------|------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------------------|
| CO & DS Cash Flow-  | 360  | \$46,344                  | \$46,344              |                       |                       |                       |                                         |
| through Distributed |      |                           |                       |                       |                       |                       |                                         |
| CO & DS Interest on | 360  | \$2,428                   | \$2,428               | \$2,428               | \$2,428               | \$2,428               | \$12,140                                |
| Undistributed CO    |      |                           |                       |                       |                       |                       | *************************************** |
|                     |      | \$48,772                  | \$48,772              | \$48,772              | \$48,772              | \$48,772              | \$243,860                               |

Five Year Work Plan- Fair Share Revenue Source 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT 9/1/2011

No items meet the criteria.

Five Year Work Plan- Sales Surtax Revenue Source 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT 9/2/2011

Did the school district hold a surtax referendum during the past fiscal year 2010 - 2011

No

# Five Year Work Plan- Additional Revenue Source 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT

#### 9/2/2011

| ltem                       | 2011 - 2012 Actual Value | 2012 - 2013 Projected | 2013 - 2014 Projected | 2014 - 2015 Projected | 2015 - 2016 Projected | Total     |
|----------------------------|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------|
| District Bonds - Voted     | \$0                      | \$0                   | \$0                   |                       |                       | \$0       |
| local bond referendum      |                          |                       |                       |                       |                       |           |
| proceeds per s.9, Art      |                          |                       |                       |                       |                       |           |
| VII State Constitution     |                          |                       |                       |                       |                       |           |
| Proceeds from              | \$0                      | \$0                   | \$0                   | \$0                   | \$0                   | \$0       |
| Special Act Bonds          |                          |                       |                       |                       |                       |           |
| Estimated Revenue          | \$0                      | \$0                   | \$0                   | \$0                   | \$0                   | \$0       |
| from CO & DS Bond<br>Sale  |                          |                       |                       |                       |                       |           |
| Proceeds from Voted        | \$0                      | \$0                   | \$0                   | \$0                   | \$0                   | \$0       |
| Capital Improvements       | \$0                      | φυ                    | Φ0                    | φυ                    | \$0                   | \$0       |
| millage                    |                          |                       | ×                     |                       |                       |           |
| Other Revenue for          | \$0                      | \$0                   | \$0                   | \$0                   | \$0                   | \$0       |
| Other Capital Projects     |                          | ,                     |                       |                       |                       | **        |
| Proceeds from 1/2          | \$0                      | \$0                   | \$0                   | \$0                   | \$0                   | \$0       |
| cent sales surtax          |                          |                       |                       |                       |                       |           |
| authorized by school board |                          |                       |                       |                       |                       |           |
| Proceeds from local        | \$0                      | \$0                   | \$0                   | \$0                   | \$0                   | \$0       |
| governmental               | **                       | ***                   | ΨΟ                    | ΨΟ                    | ***                   | 40        |
| infrastructure sales       |                          | 1                     |                       |                       |                       |           |
| surtax                     |                          |                       |                       |                       |                       |           |
| Proceeds from              | \$0                      | \$0                   | \$0                   | \$0                   | \$0                   | \$0       |
| Certificates of            |                          |                       |                       |                       |                       |           |
| Participation (COP's)      |                          | 1                     |                       |                       |                       |           |
| Sale<br>Classrooms First   | \$0                      | \$0                   | \$0                   | \$0                   | 60                    |           |
| Bond proceeds              | \$0                      | \$0                   | \$0                   | \$0                   | \$0                   | \$0       |
| amount authorized in       |                          |                       |                       |                       |                       | 1         |
| FY 1997-98                 |                          |                       |                       |                       |                       |           |
| Classrooms for Kids        | \$638,765                | \$0                   | \$0                   | \$0                   | \$0                   | \$638,765 |
| District Equity            | \$0                      | \$0                   | \$0                   | \$0                   | \$0                   | \$0       |
| Recognition                |                          |                       |                       |                       |                       |           |
| Federal Grants             | \$0                      | \$0                   | \$0                   | \$0                   | \$0                   | \$0       |

| Proportionate share<br>mitigation (actual cash<br>revenue only, not in<br>kind donations) | \$0       | \$0 | \$0 | \$( | \$6 | \$0       |
|-------------------------------------------------------------------------------------------|-----------|-----|-----|-----|-----|-----------|
| Impact fees received                                                                      | \$0       | \$0 | \$0 | \$( | \$( | \$0       |
| Private donations                                                                         | \$0       | \$0 | \$0 | \$( |     | \$0       |
| Grants from local                                                                         | \$0       | \$0 | \$0 | \$1 | \$0 | \$0       |
| governments or not-                                                                       |           |     |     |     | I   |           |
| for-profit organizations                                                                  |           |     |     |     |     |           |
| Interest, Including                                                                       | \$0       | \$0 | \$0 | \$0 | \$( | \$0       |
| Profit On Investment                                                                      |           |     |     |     |     |           |
| Revenue from Bonds                                                                        | \$0       | \$0 | \$0 | \$0 | \$0 | \$0       |
| pledging proceeds                                                                         |           |     |     |     |     |           |
| from 1 cent or 1/2 cent                                                                   |           |     |     |     |     |           |
| Sales Surtax Total Fund Balance                                                           | \$0       | \$0 | 40  |     |     |           |
| Carried Forward                                                                           | \$0       | \$0 | \$0 | \$0 | \$0 | \$0       |
| General Capital                                                                           | \$0       | \$0 | \$0 | \$( | \$( | \$0       |
| Outlay Obligated Fund                                                                     |           | \$0 | \$0 | \$( | \$1 | \$0       |
| Balance Carried                                                                           |           | I   |     |     | I   |           |
| Forward From Total                                                                        |           |     |     |     | 1   | 1         |
| Fund Balance Carried                                                                      |           |     |     |     |     |           |
| Forward                                                                                   |           |     |     |     |     |           |
|                                                                                           |           |     |     |     |     |           |
| Special Facilities                                                                        | \$0       | \$0 | \$0 | \$( | \$0 | \$0       |
| Construction Account                                                                      |           |     |     |     |     |           |
| One Cent - 1/2 Cent                                                                       | \$0       | \$0 | \$0 | \$0 | \$0 | \$0       |
| Sales Surtax Debt                                                                         | 40        | 40  | ΨΟ  | ,   | 1   | \$0       |
| Service From Total                                                                        | ı         | - 1 |     |     | 1   |           |
| Fund Balance Carried                                                                      | 1         | ,   |     |     |     |           |
| Forward                                                                                   |           |     |     |     |     |           |
| Capital Outlay                                                                            | \$0       | \$0 | \$0 | \$0 | \$0 | \$0       |
| Projects Funds                                                                            |           |     |     |     |     | 1         |
| Balance Carried                                                                           |           |     |     |     |     |           |
| Forward From Total                                                                        |           |     |     |     |     |           |
| Fund Balance Carried                                                                      |           |     |     |     |     |           |
| Forward                                                                                   |           |     |     |     |     |           |
| Proceeds from a                                                                           | \$0       | \$0 | \$0 | \$0 | \$0 | \$0       |
| s.1011.14/15 F.S.                                                                         |           |     |     |     |     |           |
| Loans                                                                                     |           |     |     |     |     |           |
|                                                                                           | \$638,765 | \$0 | \$0 | \$0 | \$0 | \$638,765 |

### Five Year Work Plan- Project Schedules 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT

9/2/2011

#### Projects FUNDED from current and projected revenue

Schedule indicating which projects necessary for the availability of satisfactory classrooms that will be funded from revenues projected in Section 16 to support the projected student enrollment in K-12 programs (Section 17A).

No projects meet this criteria.

Schedule indicating which non-classroom projects that will be funded from current revenues projected (Section 17B).

No projects meet this criteria.

#### Projects that CANNOT BE FUNDED from current revenue

Schedule indicating which projects necessary for the availability of satisfactory classrooms that cannot be funded from revenues projected in Section 16 to support the projected student enrollment over the next five years (Section 18A).

No projects meet this criteria.

Schedule indicating which non-classroom projects included in the tentative district facilities work program in Section 2 above that CANNOT be funded from current revenues projected over the next five years (Section 18B).

No projects meet this criteria.

Schedule indicating which growth management projects, that CANNOT be funded from current revenues projected over the next five years (Section 18C).

No projects meet this criteria.

Five Year Work Plan- Capacity Project Schedules 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT 9/1/2011

| Planned Cost:     |  |  | , |                                         |
|-------------------|--|--|---|-----------------------------------------|
| Student Stations: |  |  |   | 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 |
| Total Classrooms: |  |  |   | ,                                       |
| Gross Sq Ft:      |  |  |   |                                         |

## Five Year Work Plan- Other Project Schedules 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT

#### 9/1/2011

Other - major renovations, remodel and additions (Section 2B).

A schedule of other capital outlay projects. Other - major renovations, remodel and additions (Section 2B).

A schedule of other capital outlay projects.

No projects meet this criteria.

# Five Year Work Plan- Additional Project Schedules 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT 9/1/2011

Additional projects (not identified in the last approved Educational Facilities Survey).

No projects meet this criteria.

Schedule indicating which projects, due to planned development, that CANNOT be funded from current revenues projected over the next five years (Section 18C).

No projects meet this criteria.

| Location                                      | 2011 - 2012 Fiscal Year 1<br>Satisfactory Stu. Sta. | Actual 2011 - 2012 FISH<br>Capacity | Actual 2010 - 2011<br>COFTE | # Class Rooms | Actual Average 2011 -<br>2012 Class Size | Actual 2011 - 2012<br>Utilization | New Stu.<br>Capacity | New Rooms to be<br>Added/Removed | Projected 2015 -<br>2016 COFTE | Projected 2015 - 2018 Utilization | Projected 2015 - 2016<br>Class Size |
|-----------------------------------------------|-----------------------------------------------------|-------------------------------------|-----------------------------|---------------|------------------------------------------|-----------------------------------|----------------------|----------------------------------|--------------------------------|-----------------------------------|-------------------------------------|
| CARTER-<br>PARRAMORE<br>ALTERNATIVE<br>SCHOOL | 1,053                                               | 1,053                               | 325.79                      | 49            | 7                                        | 31.00%                            | 0                    | 0                                | 178                            | 17.00%                            |                                     |
| CHATTAHOOCHEE<br>ELEMENTARY                   | 485                                                 | 485                                 | 209.52                      | 25            | . 8                                      | 43.00%                            | 0                    | 0                                | 167                            | 34.00%                            |                                     |
| EAST GADSDEN<br>HIGH SCHOOL                   | 1,542                                               | 1,464                               | 856.38                      | 65            | 13                                       | 58.00%                            | 0                    | 0                                | 712                            | 49.00%                            | 1                                   |
| GADSDEN<br>ELEMENTARY<br>MAGNET SCHOOL        | 246                                                 | 246                                 | 127.31                      | 15            | 8                                        | 52.00%                            | 0                    | 0                                | 119                            | 48.00%                            |                                     |
| GADSDEN<br>TECHNICAL<br>INSTITUTE             | 233                                                 | 233                                 | 8.38                        | 14            | 1                                        | 4.00%                             | 0                    | 0                                | 8                              | 3.00%                             |                                     |
| GEORGE W<br>MUNROE<br>ELEMENTARY              | 867                                                 | 867                                 | 629.40                      | 46            | 14                                       | 73.00%                            | 0                    | 0                                | 547                            | 63.00%                            | 1                                   |
| GREENSBORO<br>ELEMENTARY (OLD)                | 524                                                 | 0                                   | 0.00                        | 28            | 0                                        | 0.00%                             | 0                    | 0                                | 0                              | 0.00%                             |                                     |
| GREENSBORO<br>ELEMENTARY<br>SCHOOL (NEW)      | 513                                                 | 513                                 | 397.05                      | 27            | 15                                       | 77.00%                            | 0                    | 0                                | 364                            | 71.00%                            | 1                                   |
| GRETNA<br>ELEMENTARY                          | 469                                                 | 469                                 | 253.95                      | 25            | 10                                       | 54.00%                            | 0                    | 0                                | 293                            | 62.00%                            | 1:                                  |
| HAVANA<br>ELEMENTARY                          | 798                                                 | 798                                 | 478.88                      | 42            | 11                                       | 60.00%                            | 0                    | 0                                | 475                            | 60.00%                            | 1                                   |
| HAVANA MIDDLE<br>(NEW)                        | 575                                                 | 517                                 | 198.04                      | 25            | 8                                        | 38.00%                            | 0                    | 0                                | 196                            | 38.00%                            |                                     |
| JAMES A SHANKS<br>MIDDLE SCHOOL               | 1,183                                               | 1,064                               | 583.01                      | 51            | 11                                       | 55.00%                            | 0                    | 0                                | 618                            | 58.00%                            | 12                                  |
| SAINT JOHNS<br>ELEMENTARY                     | 469                                                 | 469                                 | 293.20                      | 25            | 12                                       | 63.00%                            | 0                    | 0                                | 300                            | 64.00%                            | -12                                 |
| STEWART STREET<br>ELEMENTARY                  | 783                                                 | 783                                 | 541.80                      | 42            | 13                                       | 69.00%                            | 0                    | 0                                | 536                            | 68.00%                            | 1:                                  |
| WEST GADSDEN<br>HIGH SCHOOL<br>(NEW)          | 757                                                 | 681                                 | 473.74                      | 32            | 15                                       | 70.00%                            | 0                    | 0                                | 482                            | 71.00%                            | 18                                  |
|                                               | 10,497                                              | 9,642                               | 5,376.45                    | 511           | 11                                       | 55.76%                            | 0                    | 0                                | 4,995                          | 51.80%                            | 10                                  |

The COFTE Projected Total (4,995) for 2015 - 2016 must match the Official Forecasted COFTE Total (4,995) for 2015 - 2016 before this section can be completed. In the event that the COFTE Projected Total does not match the Balanced Projected COFTE Total should be filled out.

| Projected GOFTE for 2015 - 2016 |  |  |  |  |  |
|---------------------------------|--|--|--|--|--|
| 2,035                           |  |  |  |  |  |
| 1,902                           |  |  |  |  |  |
| 1,058                           |  |  |  |  |  |
| 4,995                           |  |  |  |  |  |
|                                 |  |  |  |  |  |

| Grade Level Type  | Balanced Projected<br>COFTE for 2015 -<br>2016 |
|-------------------|------------------------------------------------|
| Elementary (PK-3) | 0                                              |
| Middle (4-8)      | . 0                                            |
| High (9-12)       | 0                                              |
|                   | 4,995                                          |

Five Year Work Plan- Relocatable Replacement 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT

9/1/2011

| Location                         | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 | 2014 - 2015 | 2015 - 2016 | Year 5 Total |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| CARTER-PARRAMORE                 | 0           | 0           | 0           | 0           | 0           | 0            |
| ALTERNATIVE SCHOOL               |             |             |             |             |             |              |
| CHATTAHOOCHEE                    | 0           | 0           | 0           | 0           | 0           | 0            |
| ELEMENTARY                       |             |             |             |             |             |              |
| EAST GADSDEN HIGH                | 0           | 0           | 0           | 0           | 0           | 0            |
| SCHOOL                           |             |             |             |             |             |              |
| GADSDEN ELEMENTARY               | 0           | 0           | 0           | 0           | 0           | 0            |
| MAGNET SCHOOL                    |             |             |             |             |             |              |
| GADSDEN TECHNICAL                | 0           | 0           | 0           | 0           | 0           | 0            |
| INSTITUTE                        |             |             |             |             |             |              |
| GEORGE W MUNROE                  | 0           | 0           | 0           | 0           | 0           | 0            |
| ELEMENTARY GREENSBORO ELEMENTARY |             |             |             |             |             |              |
|                                  | 0           | 0           | 0           | 0           | 0           | 0            |
| (OLD)                            |             |             |             |             |             |              |
| GREENSBORO ELEMENTARY            | 0           | 0           | 0           | 0           | 0           | 0            |
| SCHOOL (NEW)                     |             |             |             |             |             |              |
| GRETNA ELEMENTARY                | 0           | 0           | 0           | 0           | 0           | 0            |
| HAVANA ELEMENTARY                | 0           | 0           | 0           | 0           | 0           | 0            |
| HAVANA MIDDLE (NEW)              | 0           | 0           | 0           | 0           | 0           | 0            |
| JAMES A SHANKS MIDDLE            | 0           | 0           | 0           | 0           | 0           | 0            |
| SCHOOL                           |             |             |             |             |             |              |
| M D WALKER                       | 0           | 0           | 0           | 0           | 0           | 0            |
| ADMINISTRATIVE CENTER            |             |             |             |             |             |              |
| SAINT JOHNS ELEMENTARY           | 0           | 0           | 0           | 0           | 0           | 0            |
| STEWART STREET                   | 0           | 0           | 0           | 0           | 0           | 0            |
| ELEMENTARY                       |             |             |             |             |             |              |
| TRANSPORTATION CENTER            | 0           | 0           | 0           | 0           | 0           | 0            |
| WEST GADSDEN HIGH                | 0           | 0           | 0           | 0           | 0           | 0            |
| SCHOOL (NEW)                     |             |             |             |             |             |              |
|                                  | 0           | 0           | 0           | 0           | 0           | 0            |

Five Year Work Plan- Charter Schools Tracking 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT 9/2/2011

| Location-Type                                      | # Relocatable units or permanent classrooms | A GORGANIZATE MANAGEMENTALISM A SHARL TOPORTOPINA BANGAN | Year Started or<br>Scheduled | Student Stations | Students Enrolled | STREET, CO. ST. ST. ST. ST. ST. ST. ST. ST. ST. ST | Total Charter Students<br>projected for 2015 - 2016 |
|----------------------------------------------------|---------------------------------------------|----------------------------------------------------------|------------------------------|------------------|-------------------|----------------------------------------------------|-----------------------------------------------------|
| Crossroad Academy<br>Charter School of<br>Business | 12                                          | PRIVATE                                                  | 1998                         | 285              | 277               | 10                                                 | 285                                                 |
|                                                    | 12                                          |                                                          |                              | 285              | 277               |                                                    | 285                                                 |

# Five Year Work Plan- Special Purpose Classrooms Tracking 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT

#### 9/2/2011

List the number of classrooms and type at each school you do not intend to use or do not project will be needed for educational purposes (Section 3B).

| School                                        | School Type | # of Elementary K-3<br>Classrooms | # of Middle 4-8<br>Classrooms | # of High 9-12 Classrooms | # of ESE Classrooms | # of Combo Classrooms | Total Go- Teaching Classrooms |
|-----------------------------------------------|-------------|-----------------------------------|-------------------------------|---------------------------|---------------------|-----------------------|-------------------------------|
| CARTER-<br>PARRAMORE<br>ALTERNATIVE<br>SCHOOL | Educational | 0                                 | 0                             | 0                         | C                   | C                     | 0                             |
| CHATTAHOOCHEE<br>ELEMENTARY                   | Educational | 0                                 | 0                             | 0                         | 0                   | 0                     | 0                             |
| EAST GADSDEN<br>HIGH SCHOOL                   | Educational | 0                                 | 0                             | 0                         | 0                   | 0                     | 0                             |
| GADSDEN<br>ELEMENTARY<br>MAGNET SCHOOL        | Educational | 0                                 | 0                             | 0                         | 0                   | 0                     | 0                             |
| GADSDEN<br>TECHNICAL<br>INSTITUTE             | Educational | 0                                 | O                             | 0                         | 0                   | 0                     | 0                             |
| MUNROE<br>ELEMENTARY                          | Educational | 0                                 | 0                             | 0                         | 0                   | 0                     | 0                             |
| ELEMENTARY (OLD)                              | Educational | Ō                                 | 0                             | 0                         | 0                   | 0                     | 0                             |
| GREENSBORO<br>ELEMENTARY<br>SCHOOL (NEW)      | Educational | 0                                 | 0                             | 0                         | 0                   | 0                     | 0                             |
| GRETNA<br>ELEMENTARY                          | Educational | 0                                 | 0                             | 0                         | 0                   | 0                     | 0                             |
| HAVANA<br>ELEMENTARY                          | Educational | 0                                 | 0                             | 0                         | 0                   | 0                     | 0                             |
| (NEW)                                         | Educational | 0                                 | 0                             | 0                         | 0                   | 0                     | 0                             |
| MIDDLE SCHOOL                                 | Educational | 0                                 | . 0                           | 0                         | 0                   | 0                     | 0                             |
| ELEMENTARY                                    | Educational | 0                                 | 0                             | 0                         | 0                   | 0                     | Ō                             |
| ELEMENTARY                                    | Educational | 0                                 | 0                             | 0                         | 0                   | 0                     | 0                             |
| WEST GADSDEN<br>HIGH SCHOOL<br>(NEW)          | Educational | 0                                 | 0                             | 0                         | 0                   | 0                     | 0                             |
|                                               |             | 0                                 | 0                             | 0                         | 0                   | 0                     | 0                             |

usi the number of co-teaching classrooms and type at each school you intend to use for educational purposes in 2007-08. Not open plan or team teaching classrooms (Section 3C).

| School                                        | School Type | # of Elementary K-3<br>Classrooms | # of Middle 4-8<br>Classrooms | # of High 9-12 Classrooms | # of ESE Classrooms | # of Combo Classrooms | Total Classrooms                                        |
|-----------------------------------------------|-------------|-----------------------------------|-------------------------------|---------------------------|---------------------|-----------------------|---------------------------------------------------------|
| CARTER-<br>PARRAMORE<br>ALTERNATIVE<br>SCHOOL | Co-Teaching | 0                                 |                               | 0                         | C                   | 0                     | Service 19, 201/10, 10, 10, 10, 10, 10, 10, 10, 10, 10, |
| CHATTAHOOCHEE<br>ELEMENTARY                   | Co-Teaching | 0                                 |                               | 0                         | C                   | 0                     |                                                         |
| EAST GADSDEN<br>HIGH SCHOOL                   | Co-Teaching | 0                                 |                               | 0                         | C                   | 0                     |                                                         |
| GADSDEN<br>ELEMENTARY<br>MAGNET SCHOOL        | Co-Teaching | 0                                 |                               | 0                         | 0                   | 0                     |                                                         |
| GADSDEN<br>TECHNICAL<br>INSTITUTE             | Co-Teaching | 0                                 |                               | 0                         | 0                   | 0                     |                                                         |
| GEORGE W<br>MUNROE<br>ELEMENTARY              | Co-Teaching | 0                                 |                               | 0                         | 0                   | 0                     |                                                         |
| GREENSBORO<br>ELEMENTARY (OLD)                | Co-Teaching | 0                                 |                               | 0                         | 0                   | 0                     |                                                         |
| GREENSBORO<br>ELEMENTARY<br>SCHOOL (NEW)      | Co-Teaching | 0                                 | (                             | 0                         | 0                   | 0                     |                                                         |
| GRETNA<br>ELEMENTARY                          | Co-Teaching | 0                                 | (                             | 0                         | 0                   | 0                     |                                                         |
| HAVANA<br>ELEMENTARY                          | Co-Teaching | 0                                 | (                             | 0                         | 0                   | 0                     |                                                         |
| HAVANA MIDDLE<br>(NEW)                        | Co-Teaching | 0                                 | (                             | 0                         | 0                   | 0                     |                                                         |
| JAMES A SHANKS<br>MIDDLE SCHOOL               | Co-Teaching | 0                                 | (                             | 0                         | 0                   | 0                     |                                                         |
| SAINT JOHNS<br>ELEMENTARY                     | Co-Teaching | 0                                 | (                             | 0                         | 0                   | 0                     |                                                         |
| STEWART STREET<br>ELEMENTARY                  | Co-Teaching | 0                                 | C                             | 0                         | 0                   | 0                     |                                                         |
| WEST GADSDEN<br>HIGH SCHOOL<br>(NEW)          | Co-Teaching | 0                                 | C                             | 0                         | 0                   | 0                     |                                                         |
| described to the second                       |             | 0                                 | 0                             | 0                         | 0                   | 0                     |                                                         |

Five Year Work Plan- Infrastructure Tracking 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT 9/1/2011

Necessary offsite infrastructure requirements resulting from expansions or new schools. This section should include the same project information from 2 above. (Section 4).

None

Proposed location of planned facilities, whether those locations are consistent with the comprehensive plans of all affected local governments, and recommendations for infrastructure and other improvements to land adjacent to existing facilities. Provisions of 1013.33(12), (13), and (14) and 1013.36 must be addressed for new facilities planned within the 1st 3 years of the plan (Section 5).

none

Consistent with Comp Plan?

Yes

Five Year Work Plan- Net New Classrooms 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT 9/2/2011

| List the net new classrooms added in the 2010 - 2011 fiscal year.                                                                                    |   |   |   |                         | List the net new classrooms to be added in the 2011 - 2012 fiscal year. |                           |                   |   |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|-------------------------|-------------------------------------------------------------------------|---------------------------|-------------------|---|
| "Classrooms" is defined as capacity carrying classrooms that are added to increase capacity to enable the district to meet the Class Size Amendment. |   |   |   |                         | Totals for fiscal year 2011 - 2012 should match totals in Section 15A.  |                           |                   |   |
|                                                                                                                                                      |   |   |   | 2011 - 2012 # Permanent | 2011 - 2012 # Modular                                                   | 2011 - 2012 # Relocatable | 2011 - 2012 Total |   |
| Elementary (PK-3)                                                                                                                                    | 0 | C | 0 | 0                       | C                                                                       |                           | 0                 | 0 |
| Middle (4-8)<br>High (9-12)                                                                                                                          | 0 | 0 | 0 | 0                       | 0                                                                       |                           | 0                 | 0 |
| 11igii (5-12)                                                                                                                                        | 0 | 0 | 0 | 0                       |                                                                         |                           | 0                 | 0 |

# Five Year Work Plan- Relocatable Student Stations 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT 9/2/2011

| Site                              | 2011 - 2012   | 2012 - 2013 | 2013 - 2014 | 2014 - 2015 | 2015 - 2016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5 Year Average |
|-----------------------------------|---------------|-------------|-------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| CARTER-PARRAMORE                  | 101           | 0           | 0           | (           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 20             |
| ALTERNATIVE SCHOOL                |               |             |             |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |
| CHATTAHOOCHEE                     | 76            | 20          | 0           | (           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 19             |
| ELEMENTARY                        |               |             |             |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |
| EAST GADSDEN HIGH SCHOOL          | 0             | 0           | 0           | 0           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0              |
| GADSDEN ELEMENTARY                | 0             | 0           | 0           | C           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0              |
| MAGNET SCHOOL                     |               |             |             |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |
| GADSDEN TECHNICAL                 | 0             | 0           | 0           | C           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0              |
| INSTITUTE                         |               |             |             |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |
| GEORGE W MUNROE                   | 186           | 178         | 178         | 0           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 108            |
| ELEMENTARY                        |               |             |             |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |
| GREENSBORO ELEMENTARY             | 56            | 0           | 0           | 0           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 11             |
| (OLD)                             |               |             |             |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |
| GREENSBORO ELEMENTARY             | 142           | 144         | 144         | 0           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 86             |
| SCHOOL (NEW)                      |               |             |             |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |
| GRETNA ELEMENTARY                 | 36            | 36          | 36          | 0           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 22             |
| HAVANA ELEMENTARY                 | 54            | 152         | 152         | 0           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 22<br>72       |
| HAVANA MIDDLE (NEW)               | 0             | 0           | 0           | 0           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0              |
| JAMES A SHANKS MIDDLE             | 140           | 0           | 0           | 0           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 28             |
| SCHOOL                            |               |             |             |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |
| SAINT JOHNS ELEMENTARY            | 36            | 36          | 36          | 0           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 22             |
| STEWART STREET                    | 100           | 122         | 122         | 0           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 69             |
| ELEMENTARY                        |               |             |             |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |
| WEST GADSDEN HIGH SCHOOL          | 0             | Ō           | 0           | 0           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0              |
| (NEW)                             |               |             |             |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |
| Totals for GADSDEN COUNTY SCH     | HOOL DISTRICT |             |             |             | The state of the s |                |
| Total students in relocatables by | 927           | 688         | 668         | 0           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 457            |
| year.                             |               |             |             |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |
| Total number of COFTE students    | 5,298         | 5,230       | 5,194       | 5,082       | 4,995                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 5,160          |
| projected by year.                |               |             |             |             | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5,755          |
| Percent in relocatables by year.  | 17.%          | 13.%        | 13.%        | 0.%         | 0.%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 9.%            |

## Five Year Work Plan- Leased Facilities Tracking 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT

#### 9/2/2011

| Location                         | # of Leased Classrooms<br>2011 - 2012 | FISH Student Stations | Owner                     | # of Leased Classrooms<br>2015 - 2016 | FISH Student Stations |
|----------------------------------|---------------------------------------|-----------------------|---------------------------|---------------------------------------|-----------------------|
| CARTER-PARRAMORE ALTERNATIVE     | 0                                     | C                     |                           | 0                                     | 0                     |
| CHATTAHOOCHEE ELEMENTARY         | 0                                     | 0                     |                           | 0                                     | 0                     |
| EAST GADSDEN HIGH SCHOOL         | 0                                     | 0                     |                           | 0                                     | 0                     |
| GADSDEN ELEMENTARY MAGNET SCHOOL | 0                                     | 0                     |                           | 0                                     | 0                     |
| GADSDEN TECHNICAL INSTITUTE      | 0                                     | 0                     |                           | 0                                     | 0                     |
| GEORGE W MUNROE ELEMENTARY       | 0                                     | 0                     |                           | 0                                     | 0                     |
| GREENSBORO ELEMENTARY (OLD)      | 2                                     | 23                    | Modular Space Corporation | 0                                     | 0                     |
| GREENSBORO ELEMENTARY SCHOOL     | 0                                     | 0                     |                           | 0                                     | 0                     |
| GRETNA ELEMENTARY                | 0                                     | 0                     |                           | 0                                     | 0                     |
| HAVANA ELEMENTARY                | 0                                     | 0                     | William Scottsman         | 2                                     | 36                    |
| HAVANA MIDDLE (NEW)              | 0                                     | 0                     |                           | 0                                     | 0                     |
| JAMES A SHANKS MIDDLE SCHOOL     | 0                                     | 0                     |                           | 0                                     | 0                     |
| SAINT JOHNS ELEMENTARY           | 0                                     | 0                     |                           | 0                                     | 0                     |
| STEWART STREET ELEMENTARY        | 0                                     | 0                     |                           | 0                                     | 0                     |
| WEST GADSDEN HIGH SCHOOL (NEW)   | 0                                     | 0                     |                           | 0                                     | 0                     |
|                                  | 2                                     | 23                    |                           | 2                                     | 36                    |

Five Year Work Plan- Tracking Failed Standard Relocatable 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT 9/2/2011

No items meet the criteria.

Five Year Work Plan- Class Size Reduction 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT 9/1/2011

Plans approved by the school board that reduce the need for permanent student stations such as acceptable school capacity levels, redistricting, busing, year-round schools, charter schools, magnet schools, public-private partnerships, multitrack scheduling, grade level organization, block scheduling, or other alternatives.

Five Year Work Plan- School Closure 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT 9/1/2011

Plans for the closure of any school, including plans for disposition of the facility or usage of facility space, and anticipated revenues.

Not Specified

Five Year Survey - Ten Year Maintenance GADSDEN COUNTY SCHOOL DISTRICT

9/2/2011

District projects and locations regarding the projected need for major renovation, repair, and maintenance projects within the district in years 6 - 10 beyond the projects plans detailed in the five years covered by the work plan.

No items match the criteria.

FISH
Five Year Survey
Five Year Work Plan
Work Plan User Manual
Expenditure
Revenue
Project Schedules
Tracking
Planning
Long Range Planning

**Local Governments** 

Check/Submit Work Plan

**EFIS Home** 

Current Work Plan: 2011 - 2012 GADSDEN COUNTY SCHOOL DISTRICT

Work Plan - Coordination With General Purpose Local Governments

User: mary [Edit Profile]

Local Governments 🗸

Coordination With General Purpose Local Governments 🖬

✓ Mark As Complete

Report all Local Governmental agencies with whom you have shared the 5-Year Work Plan.

Entity Name:

Add New

The following local governments have received a copy of the workplan's educational plant survey pursuant to Chapter 1013 Florida Statutes

Edit Delete Gadsden County Board of County Commisioners

Edit Delete City Of Quincy

Edit Delete Town of Havana

Edit Delete City of Gretna

Edit Delete City of Midway

Edit Delete City of Greensboro

#### **SUMMARY SHEET**

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

| AGENDA ITEM NO.                                                                                                                                                                                                                                                                                                                                                           |         | 9d                                     |                           |                      |                          |  |  |  |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----------------------------------------|---------------------------|----------------------|--------------------------|--|--|--|--|
| DATE OF SCHOOL BOARD MEETING: September 27, 2011                                                                                                                                                                                                                                                                                                                          |         |                                        |                           |                      |                          |  |  |  |  |
| TITLE OF AGENDA ITEMS: Request to Delete from Capital Assets – Motor Vehicles Effective 2010-2011 FY                                                                                                                                                                                                                                                                      |         |                                        |                           |                      |                          |  |  |  |  |
| DIVISION: Finance I                                                                                                                                                                                                                                                                                                                                                       | Departm | nent                                   |                           |                      |                          |  |  |  |  |
| PURPOSE AND SUM                                                                                                                                                                                                                                                                                                                                                           | MARY    | OF ITEMS:                              |                           |                      |                          |  |  |  |  |
| In accordance with Sections 274.04, 274.05 and 274.06, Florida Statutes, Board approval is requested to delete \$67,315.00 plus applicable depreciation from the Motor Vehicle Capital Assets. The referenced vehicle was sold 8/7/2010. However, due to an oversight, the bus was not included on the list "Request to Delete from Capital Assets", dated June 21, 2010. |         |                                        |                           |                      |                          |  |  |  |  |
| VIN #<br>1T75U3B23V1147265                                                                                                                                                                                                                                                                                                                                                |         | Purchase Price<br>\$67,315.00          | Inventory Tag #<br>200731 | <b>Veh. #</b> 96-104 | <b>Property #</b> 200731 |  |  |  |  |
| TOTAL NUMBER OF                                                                                                                                                                                                                                                                                                                                                           | VEHIC   | CLES 1                                 |                           |                      |                          |  |  |  |  |
| REVENUE:                                                                                                                                                                                                                                                                                                                                                                  | Applic  | able Funds                             |                           |                      |                          |  |  |  |  |
| AMOUNT:                                                                                                                                                                                                                                                                                                                                                                   | \$67,31 | 5.00                                   |                           |                      |                          |  |  |  |  |
| PREPARED BY:                                                                                                                                                                                                                                                                                                                                                              | Bruce   | James                                  |                           |                      |                          |  |  |  |  |
| POSITION(s):                                                                                                                                                                                                                                                                                                                                                              | Invent  | ory Control Specialis                  | st                        |                      |                          |  |  |  |  |
| INTERNAL INSTRUC                                                                                                                                                                                                                                                                                                                                                          | CTIONS  | TO BE COMPLETED                        | BY PREPARER               |                      |                          |  |  |  |  |
| Number of ORIGINAL SIGNATURES NEEDED by preparer.                                                                                                                                                                                                                                                                                                                         |         |                                        |                           |                      |                          |  |  |  |  |
| SUPERINTENDENT'S SIGNATURE: page(s) numbered                                                                                                                                                                                                                                                                                                                              |         |                                        |                           |                      |                          |  |  |  |  |
| CHAIRMAN'S SIGNA                                                                                                                                                                                                                                                                                                                                                          | ATURE:  | CHAIRMAN'S SIGNATURE: page(s) numbered |                           |                      |                          |  |  |  |  |

| DIST: 20                                        | FY: 11                  | 2. FIXED ASSETS NUMB: 00200731                               | TIME: 18:00                                        |
|-------------------------------------------------|-------------------------|--------------------------------------------------------------|----------------------------------------------------|
| ITEM                                            | CODE<br>5000015 BUSES   | DES                                                          | CRIPTIONSERIAL #<br>1T75U3B23V1147265              |
|                                                 | TAGGED? MODEL #<br>Y 96 | VDR: V 999999999 VI<br>MFG: M 000001168 TI<br>VEH: 96-104 TA | ENDOR PRIOR TO TERMS<br>HOMAS<br>AG: 132632 TITLE: |
| LOCATED                                         | CNTR: 9003 TRANS.DE     | PT-SCHOOL BD GADSDEN                                         | DEPT: BLD: 00 RM: 0000                             |
| ACQUIRED                                        | DATE P.O.# CHECK#       | •                                                            | 3J-FND-PROJECTAMOUNT<br>67,315.00                  |
| MAINT CON'                                      | TRACT: _<br>TIMY KELLY  |                                                              | TOTAL COST: 67,315.00                              |
| STATUS                                          | INV DT CNDISP G 04 SOLD |                                                              | F ACCUM DEPR: 560.73<br>0 CURR VAL: 66,754.27      |
| IF SOLD                                         | DATE: 080710            | RECEIPT NO:                                                  | SALVAGE:,,<br>SOLD FOR: 1,100.00                   |
| FIXED ASSET RECORD DISPLAYED. NEXT? TERML: 8BNN |                         |                                                              |                                                    |
| 4-©                                             | 1 TERMS                 | 199.44.72.2                                                  | TW1H0045 2/41                                      |

#### SUMMARY SHEET

#### RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

| AGENDA ITEM NO                              | 10a                                            |
|---------------------------------------------|------------------------------------------------|
| DATE OF SCHOOL BOA                          | ARD MEETING: September 27, 2011                |
| TITLE OF AGENDA ITE                         | M: 2011-2012 Student Progression Plan          |
| DIVISION:                                   |                                                |
| This is a CONTINUA                          | ATION of a current project, grant, etc.        |
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| PREPARED BY:                                | Rosalyn W. Smith                               |
| POSITION:                                   | Assistant Superintendent for Academic Services |
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# STUDENT PROGRESSION PLAN 2011-2012



"Building a Brighter Future for All Students"

# **Gadsden County Schools**

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Reginald C. James Superintendent of Schools

Board Approved 00/00/0000

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#### STUDENT PROGRESSION PLAN

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#### **FOREWORD**

In 1976, the Florida State Legislature passed into law the Educational Accountability Act of 1976, which includes the statutory requirement that each school district in the State of Florida establish a comprehensive program for pupil progression.

In 2003, the Legislature enacted **Florida Statute** (**F.S.**) **1008.25**, which changed the name of this document from Pupil Progression Plan to Student Progression Plan and requires more stringent student performance for promotion and greater communication with parents regarding progress, including the publication of annual reports in the local newspaper.

The Student Progression Plan is revised and updated annually, based on input from school and district personnel and legislative and State Board Rule changes. This plan is written in the best interest of individual students and complies with the State Statutes and directives from the Florida Department of Education. All district level and school level instructional personnel, parents, and students are encouraged to study the requirements of the Gadsden County Schools Student Progression Plan, with the understanding that the legislative intent is to raise the quality of education in Florida schools.

Promotion, remediation, retention, or specific assignment procedures contained in this plan are designed to ensure that each student's grade placement is made to serve the best interests of the student and are in accordance with **F.S. 1008.25** and all other relevant state and school board rules.

The Gadsden County School District has a strategic plan in place to improve instruction and student achievement in all of its schools. The plan incorporates many of the Best Practices recommended by the guidelines of Florida's Office of Program Policy Analysis and Governmental Accountability (OPPAGA).

Every student in the Gadsden County School District is expected to make satisfactory progress through the grades and achieve a level of academic proficiency and social/emotional development which will enable him/her to benefit from instruction at the next grade. The Gadsden County Schools Student Progression Plan implements school board policy and establishes procedures to be followed. It provides each student enrolled in the Gadsden County School District with the maximum opportunity to succeed in school.

All Gadsden County Schools are expected to make every reasonable effort to assist students in meeting promotion and/or graduation requirements.

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#### Statement of Beliefs . . . .

#### The Gadsden County School District believes that . . .

All students can learn.

Each student is a valued individual with unique physical, social, emotional, and intellectual needs.

The commitment to continuous improvement to achieve the goal of enabling all students to realize their potential in a rapidly changing, diverse, global society is expected of all stakeholders of the school system.

Assessments of student learning provide students with a variety of opportunities to demonstrate the achievement of the expectation for their learning.

Education is the key to opportunity and social mobility.

A safe and supportive learning environment promotes student achievement.

Students need to not only develop a deep understanding of essential knowledge and skills, but also need to develop the capacity to apply their learning, and to reason, solve problems, and produce quality work.

The chief priority of any school system should focus on learning across the system (student learning, professional learning, and organizational learning).

The development of a caring school community should be a priority for the school system.

The allocation of resources, in alignment with mission and goals, helps to maximize the opportunity for students to learn and experience success in school.

#### **VISION STATEMENT**

It is the vision of The School Board of Gadsden County that all students are prepared for success in a rapidly changing, diverse, global society through a variety of educational opportunities.

The district is committed to providing safe and supportive learning environments that ensure continuous progress towards high student achievement. Through the collaboration of a caring school community and the allocation of resources, aligned with mission and goals, the school district will maximize the opportunities for all students to succeed in life.



#### MISSION STATEMENT

The mission of Gadsden County School District is to Build a Brighter Future and to *Building a Brighter Future* prepare students for success in life.

#### LEGAL BASIS OF THE STUDENT PROGRESSION PLAN

#### F. S. 1008.25 Public school student progression; remedial instruction; reporting

**requirements.** .--It is the intent of the Legislature that each student's progression from one grade to another be determined, in part, upon proficiency in reading, writing, science, and mathematics; that district school board policies facilitate such proficiency; and that each student and his or her parent be informed of that student's academic progress.

#### COMPREHENSIVE PROGRAM - F.S. 1008.25 (2)

Each district school board shall establish a comprehensive program for student progression which must include the following:

- 1. Standards for evaluating each student's performance, including how well he or she masters the performance standards approved by the State Board of Education.
- 2. Specific Levels of performance in reading, writing, science and mathematics for each grade Level, including the Levels of performance on statewide assessments, as defined by the Commissioner of Education. If below Level performance is documented, the student must receive remediation or be retained within an intensive program that is different from the previous year's program and takes into account the student's learning style.
- 3. An appropriate alternative placement must be made for a student who has been retained two (2) or more years. For students retained in third grade who have been retained twice in the K-3 school years, an Intensive Acceleration Class is to be provided.

#### **ALLOCATION OF RESOURCES - F.S. 1008.25 (3)**

District school boards shall allocate remedial and supplemental instructional resources to students, with priority given to: students who are deficient in reading by the end of third grade and students who fail to meet performance Levels required for promotion, consistent with the District school board's plan for student progression required in # 2.

#### ASSESSMENT AND REMEDIATION - F.S. 1008.25 (4)

- (a) Each student must participate in the statewide assessment tests required by **F.S. 1008.22**. Each student who does not meet specific Levels of performance as determined by the district school board in reading, writing, science, and mathematics for each grade Level, or who scores below Level 3 in reading or math, must be provided with additional diagnostic assessments to determine the nature of the student's difficulty, the areas of academic need, and strategies for appropriate intervention and instruction as described in paragraph (b).
- (b) The school in which the student is enrolled must develop, in consultation with the student's parent, and must implement a **progress monitoring plan**. A progress monitoring plan is intended to provide the school district and the school flexibility in meeting the academic needs of the student and to reduce paperwork. A student who is not meeting the school district or state requirements for proficiency in reading and math shall be covered by one of the following plans to target instruction and identify ways to improve his or her academic achievement:
  - 1. A federally required student plan such as an individual education plan;

- 2. A school-wide system of progress monitoring for all students; or
- 3. An individualized progress monitoring plan.

  The plan chosen must be designed to assist the student or the school in meeting state and district expectations for proficiency. If the student has been identified as having a deficiency in reading, the K-12 comprehensive reading plan required by **F.S. 1011.62(9)** shall include instructional and support services to be provided to meet the desired Levels of performance. District school boards may require low-performing students to attend remediation programs held before or after regular school hours or during the summer if transportation is provided.
- (c) Upon subsequent evaluation, if the documented deficiency has not been remediated, the student may be retained. Each student who does not meet the minimum performance expectations defined by the Commissioner of Education for the statewide assessment tests in reading, writing, science, and mathematics must continue to be provided with remedial or supplemental instruction until the expectations are met or the student graduates from high school or is not subject to compulsory school attendance.

#### READING DEFICIENCY AND PARENTAL NOTIFICATION - F.S. 1008.25 (5)

- (a) It is the ultimate goal of the Legislature that every student read at or above grade Level. Any student who exhibits a substantial deficiency in reading, based upon locally determined or statewide assessments conducted in kindergarten or grade 1, grade 2, or grade 3, or through teacher observations, must be given intensive reading instruction immediately following the identification of the reading deficiency. The student's reading proficiency must be reassessed by locally determined assessments or through teacher observations at the beginning of the grade following the intensive reading instruction. The student must continue to be provided with intensive reading instruction until the reading deficiency is remedied.
- (b) Beginning with the 2002-2003 school year, if the student's reading deficiency, as identified in paragraph (a), is not remedied by the end of grade 3, as demonstrated by scoring at Level 2 or higher on the statewide assessment test in reading for grade 3, the student must be retained.
- (c) The parent of any student who exhibits a substantial deficiency in reading, as described in paragraph (a), must be notified in writing of the following:
  - 1. That his or her child has been identified as having a substantial deficiency in reading.
  - 2. A description of the current services that are provided to the child.
  - 3. A description of the proposed supplemental instructional services and supports that will be provided to the child that are designed to remediate the identified area of reading deficiency.
  - 4. That if the child's reading deficiency is not remediated by the end of grade 3, the

- child must be retained unless he or she is exempt from mandatory retention for "good cause".
- 5. Strategies for parents to use in helping their child succeed in reading proficiency.
- 6. That the Florida Comprehensive Assessment Test (FCAT) is not the sole determiner of promotion and that additional evaluations, portfolio reviews, and assessments are available to the child to assist parents and the school district in knowing when a child is reading at or above grade Level and ready for grade promotion.
- 7. The district's specific criteria and policies for midyear promotion. (Midyear promotion means promotion of a retained student at any time during the year of retention once the student has demonstrated ability to read at grade Level.)

#### **ELIMINATION OF SOCIAL PROMOTION - F.S. 1008.25 (6)**

- (a) No student may be assigned to a grade Level based solely on age or other factors that constitute social promotion.
- (b) The district school board may only exempt students from mandatory retention for "good cause". "good cause" exemptions shall be limited to the following:
  - 1. Limited English proficient students who have had less than 2 years of instruction in an English for Speakers of Other Languages program.
  - 2. Students with disabilities whose individual education plan indicates that participation in the statewide assessment program is not appropriate, consistent with the requirements of State Board of Education rule.
  - 3. Students who demonstrate an acceptable Level of performance on an alternative standardized reading assessment approved by the State Board of Education.
  - 4. Students who demonstrate, through a student portfolio, that the student is reading on grade Level as evidenced by demonstration of mastery of the Next Generation Sunshine State Standards in reading equal to at least a Level 2 performance on the FCAT.
  - 5. Students with disabilities who participate in the FCAT and who have an individual education plan or a Section 504 plan that reflects that the student has received intensive remediation in reading for more than 2 years but still demonstrates a deficiency in reading and was previously retained in kindergarten, grade 1, grade 2, or grade 3.
  - 6. Students who have received intensive remediation in reading for 2 or more years but still demonstrate a deficiency in reading and who were previously retained in kindergarten, grade 1, grade 2, or grade 3 for a total of 2 years. Intensive reading instruction for students so promoted must include an altered instructional day that

includes specialized diagnostic information and specific reading strategies for each student. The district school board shall assist schools and teachers to implement reading strategies that research has shown to be successful in improving reading among low-performing readers.

- (c) Requests for "good cause" exemptions for students from the mandatory retention requirement as described in **F.S. 1008.25** (b)3 and 4 shall be made consistent with the following:
  - 1. Documentation shall be submitted from the student's teacher to the school principal that indicates that the promotion of the student is appropriate and is based upon the student's academic record. In order to minimize paperwork requirements, such documentation shall consist only of the existing progress monitoring plan, individual educational plan, if applicable, report card, or student portfolio.
  - 2. The school principal shall review and discuss such recommendation with the teacher and make the determination as to whether the student should be promoted or retained. If the school principal determines that the student should be promoted, the school principal shall make such recommendation in writing to the district school Superintendent. The district school Superintendent shall accept or reject the school principal's recommendation in writing.

#### SUCCESSFUL PROGRESSION FOR RETAINED READERS - F.S. 1008.25 (7)

- 1. Students retained due to a deficiency in reading must be provided intensive interventions in reading to improve the student's specific reading deficiency, as identified by a valid and reliable diagnostic assessment. This intensive intervention must include effective instructional strategies, participation in the school district's summer reading camp, and appropriate teaching methodologies necessary to assist those students in becoming successful readers, able to read at or above grade Level, and ready for promotion to the next grade.
- 2. Beginning with the 2004-2005 school year, each school district shall:
  - 1. Conduct a review of student progress monitoring plans for all students who did not score above Level 1 on the reading portion of the FCAT and did not meet the criteria for one of the "good cause" exemptions in **F.S. 1008.25(6)(b).** The review shall address additional supports and services, as described in this subsection, needed to remediate the identified areas of reading deficiency. The school district shall require a student portfolio to be completed for each such student.
  - 2. Provide students who are retained under the provisions of paragraph (5)(b) with intensive instructional services and supports to remediate the identified areas of reading deficiency, including a minimum of 90 minutes of daily, uninterrupted, scientifically research-based reading instruction and other strategies prescribed by the school district, which may include, but are not limited to:
    - a. Small group instruction.

- b. Reduced teacher-student ratios.
- c. More frequent progress monitoring.
- d. Tutoring or mentoring.
- e. Transition classes containing 3rd and 4th grade students.
- f. Extended school day, week, or year.
- g. Summer reading camps.
- 3. Provide written notification to the parent of any student who is retained under the provisions of **F.S. 1008.25** (**5**)(**b**) that his or her child has not met the proficiency Level required for promotion and the reasons the child is not eligible for a "good cause" exemption as provided in **F.S. 1008.25**(**6**)(**b**). The notification must comply with the provisions of **F.S. 1008.25**(**15**) and must include a description of proposed interventions and supports that will be provided to the child to remediate the identified areas of reading deficiency.
- 4. Implement a policy for the midyear promotion of any student retained under the provisions of **F.S. 1008.25(5)(b)** who can demonstrate that he or she is a successful and independent reader, reading at or above grade Level, and ready to be promoted to grade 4. Tools that school districts may use in reevaluating any student retained may include subsequent assessments, alternative assessments, and portfolio reviews, in accordance with rules of the State Board of Education. Students promoted during the school year after November 1 must demonstrate proficiency above that required to score at Level 2 on the grade 3 FCAT, as determined by the State Board of Education. The State Board of Education shall adopt standards that provide a reasonable expectation that the student's progress is sufficient to master appropriate 4th grade Level reading skills.
- 5. Provide students who are retained under the provisions of **F.S. 1008.25(5)(b)** with a high-performing teacher as determined by student performance data and above-satisfactory performance appraisals.
- 6. Provide parents of students to be retained with at least one of the following instructional options:
  - a. Supplemental tutoring in scientifically research-based reading services in addition to the regular reading block, including tutoring before and/or after school.
  - b. A "Read at Home" plan outlined in a parental contract, including participation in "Families Building Better Readers Workshops" and regular parent-guided home reading.

- c. A mentor or tutor with specialized reading training.
- 7. Establish a Reading Enhancement and Acceleration Development (READ) Initiative. The focus of the READ Initiative shall be to prevent the retention of grade 3 students and to offer intensive accelerated reading instruction to grade 3 students who failed to meet standards for promotion to grade 4 and to each K-3 student who is assessed as exhibiting a reading deficiency. The READ Initiative shall:
  - a. Be provided to all K-3 students at risk of retention as identified by the statewide assessment system used in Reading First schools. The assessment must measure phonemic awareness, phonics, fluency, vocabulary, and comprehension.
  - b. Be provided during regular school hours in addition to the regular reading instruction.
  - c. Provide a state-identified reading curriculum that has been reviewed by the Florida Center for Reading Research at Florida State University and meets, at a minimum, the following specifications:
    - (I) Assists students assessed as exhibiting a reading deficiency in developing the ability to read at grade Level.
    - (II) Provides skill development in phonemic awareness, phonics, fluency, vocabulary, and comprehension.
    - (III) Provides scientifically based and reliable assessment.
    - (IV) Provides initial and ongoing analysis of each student's reading progress.
    - (V) Is implemented during regular school hours.
    - (VI) Provides a curriculum in core academic subjects to assist the student in maintaining or meeting proficiency Levels for the appropriate grade in all academic subjects.
- 8. Establish at each school, where applicable, an Intensive Acceleration Class for retained grade 3 students who subsequently score at Level 1 on the reading portion of the FCAT. The focus of the Intensive Acceleration Class shall be to increase a child's reading Level at least two grade Levels in 1 school year. The Intensive Acceleration Class shall:
  - a. Be provided to any student in grade 3 who scores at Level 1 on the reading portion of the FCAT and who was retained in grade 3 the prior year because of scoring at Level 1 on the reading portion of the FCAT.
  - b. Have a reduced teacher-student ratio.
  - c. Provide uninterrupted reading instruction for the majority of student contact time each day and incorporate opportunities to master the grade 4 Next Generation Sunshine State Standards in other core subject areas.
  - d. Use a reading program that is scientifically research-based and has proven results in accelerating student reading achievement within the

- same school year.
- e. Provide intensive language and vocabulary instruction using a scientifically research-based program, including use of a speech-language therapist.
- f. Include weekly progress monitoring measures to ensure progress is being made.
- g. Report to the Department of Education, in the manner described by the department, the progress of students in the class at the end of the first semester.
- 9. Report to the State Board of Education, as requested, on the specific intensive reading interventions and supports implemented at the school district Level. The Commissioner of Education shall annually prescribe the required components of requested reports.
- 10. Provide a student who has been retained in grade 3 and has received intensive instructional services but is still not ready for grade promotion, as determined by the school district, the option of being placed in a transitional instructional setting. Such setting shall specifically be designed to produce learning gains sufficient to meet grade 4 performance standards while continuing to remediate the areas of reading deficiency.

#### **ANNUAL REPORT - F.S. 1008.25 (8)**

- (a) Each district school board must annually report to the parent of each student the progress of the student toward achieving state and district expectations for proficiency in reading, writing, science, and mathematics. The district school board must report to the parent the student's results on each statewide assessment test. The evaluation of each student's progress must be based upon the student's classroom work, observations, tests, district and state assessments, and other relevant information. Progress reporting must be provided to the parent in writing in a format adopted by the district school board.
- (b) Each district school board must annually publish in the local newspaper, and report in writing to the State Board of Education by September 1 of each year, the following information on the prior school year. The provisions of this section relating to public school student progression and the district school board's policies and procedures on student retention and promotion include:
  - 1. By grade, the number and percentage of all students in grades 3 through 10 performing at Levels 1 and 2 on the reading portion of the FCAT.
  - 2. By grade, the number and percentage of all students retained in grades 3 through 10.
  - 3. Information on the total number of students who were promoted for "good cause", by each category of "good cause" as specified in **F. S.1008.25(6)(b)**.
  - 4. Any revisions to the district school board's policy on student retention and promotion from the prior year.

#### RESPONSIBILITIES/ROLES RELATING TO STUDENT PROGRESSION

#### RESPONSIBILITIES OF THE PRINCIPAL

- Supervise the implementation of the Student Progression Plan at the school
- Assist and supervise teachers use of focus calendars/lessons, pacing guides, Next Generation Sunshine State Standards, FCAT item specifications, and assessment information
- Make final decisions regarding the assignment of specific students
- Insure that parents or guardians are advised of student progress and of the possible retention of their child as soon as possible
- Upon request, make available to all parents/guardians and students a copy of the Student Progression Plan at the time the student is officially enrolled in the school.

#### RESPONSIBILITIES OF THE TEACHER

- Use focus calendars/lessons, pacing guides, Next Generation Sunshine State Standards, reading/language arts, mathematics and science assessment information as required by the school and district
- Utilize all available data including mini-assessments, quarterly assessments, daily assignments, teacher observations, portfolios, past performance, and other available information to plan instruction and evaluate student performance
- Correlate student evaluation to Next Generation Sunshine State Standards, FCAT item specifications, and district adopted programs
- Determine student's grades and follow established district and school procedures for reporting and recording student grades
- Help students acquire study skills and self-discipline needed to complete their subjects successfully,
- Inform parents or guardians of students' progress and seek their assistance in meeting student needs
- Schedule conferences with parents if a student's progress report indicate that he/she is having difficulty
- Follow the Student Progression Plan as it pertains to grade Level assignment

#### RESPONSIBILITIES OF THE PARENT

- Ensure regular school attendance by the student
- Encourage student to have good study habits, work habits, self-discipline and respect for his/her school and school personnel
- Respond promptly to all requests from the school for information
- Review school progress reports at the middle of each nine-week period and school report cards at the end of each nine-week grading period
- Schedule parent/teacher conferences if progress reports or report cards indicate the child is having difficulty
- Participate in scheduled conferences with the child's teacher or school

#### RESPONSIBILITIES OF THE STUDENT

- Maintain regular attendance
- Complete all assignments in each classes
- Make sure all report cards and other communications from the school are given to a parent/guardian
- Develop good study habits and self-discipline, as well as accept additional help from available educational personnel and parents if experiencing school related problems,
- Develop good test taking strategies and put forth best effort when taking tests

#### PROGRESS MONITORING PLAN

Each student who does not meet specific Levels of performance as determined by the district School Board in reading, writing, mathematics and science, as defined in the progression section, must be provided additional diagnostic assessments to determine the nature of the student's difficulty and areas of academic need. Assessment results and notification of an academic deficiency will be shared with parent/guardian in a formal conference or by mail. The teacher and counselor, in consultation with the student's parent/guardian, must develop a Progress Monitoring Plan (PMP) to assist the student in meeting state and district expectations for proficiency.

A PMP is required for all students scoring a Level 1 in reading and/or math in grades 3-10, and science in grade 11. The plan must include intensive remedial instruction in the areas of weakness. Schools are expected to provide strategies that meet the needs of students. These strategies may include but are not limited to dropout prevention services, parent tutorial programs, contracted academic services, exceptional student education services, modified curriculum, reading instruction, after-school and other extended day services, tutoring, mentoring, and intensive skills development programs. **F.S. 1008.25(4)(b)(c)** 

The Progress Monitoring Plan should provide the following information:

- Clearly identify the specific diagnosed academic needs to be remediated,
- Clearly identify the proven research-based intervention strategies to be used,
- Clearly identify a variety of remedial instruction to be provided, and
- Clearly identify the monitoring and re-evaluation activities to be used

If the student has been identified with a reading deficiency, Gadsden County School District's K-12 Comprehensive Reading Plan dictates that instructional and support services will be provided to desired Levels of performance.

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Additionally, if subsequent evaluation determines that the deficiency has not been remediated, the student may be retained. Each student who does not meet minimum performance expectations for the statewide assessment tests in reading, writing, science, and mathematics must continue remedial or supplemental instruction until expectations are met, or the student graduates from high school, or the student is not subject to compulsory school attendance.

#### ASSESSMENT OF STUDENT PERFORMANCE

**F.S. 1008.24(4)** states that each student must participate in the Statewide Assessment Testing Program (Florida Comprehensive Assessment Test - FCAT) that measures achievement of the Next Generation Sunshine State Standards.

The FCAT is administered by content area and grade Levels as follows:

- FCAT Reading and Mathematics are administered at grades 3-10
- **FCAT Science** is administered at grades 5, 8, and 11.
- **FCAT Writes** is administered at grades 4, 8, and 10.

In addition to the required state assessments, the Gadsden County School District has identified various methods of assessing students' progress:

- The Stanford 10 nationally normed standardized achievement test is used at grades 1 and 2 to determine student achievement Levels in reading
- District produced assessments will provide consistent documentation of performance regarding Next Generation Sunshine State Standards
- Other school/district developed assessments may be used to measure student performance

#### STUDENT ATTENDANCE

- **F. S. 1003.21 (1)(a)** requires all children who have attained the age of 6 years or who will have attained the age of 6 years by February 1 of any school year or who are older than 6 years of age but who have not attained the age of 16 years, except as otherwise provided, are required to attend school regularly during the entire school term.
- **F.S. 1003.21(1)(a) 2.** Children who will have attained the age of 5 years on or before September 1 of the school year are eligible for admission to public kindergartens during that school year under rules adopted by the district school board.
  - (a) Any child who has attained the age of 6 years on or before September 1 of the school year and who has been enrolled in a public school or who has attained the age of 6 years on or before September 1 and has satisfactorily completed the requirements for kindergarten in a private school from which the district school board accepts transfer of academic credit, or who otherwise meets the criteria for admission or transfer in a manner similar to that applicable to other grades, shall progress according to the district's student progression plan. However, nothing in this section shall authorize the state or the school

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district to oversee or exercise control over the curricula or academic programs of private schools or home education programs.

- (b) A student who attains the age of 16 years during the school year is not subject to compulsory school attendance beyond the date upon which he or she attains that age if the student files a formal declaration of intent to terminate school enrollment with the district School Board. Public school students who have attained the age of 16 years and who have not graduated are subject to compulsory school attendance until the formal declaration of intent is filed with the district School Board. The declaration must acknowledge that terminating school enrollment is likely to reduce the student's earning potential and must be signed by the student and the student's parent. The school district must notify the student's parent of receipt of the student's declaration of intent to terminate school enrollment. The guidance counselor or other school personnel must conduct an exit interview with the student to determine the reasons for the student's decision to terminate school enrollment and actions that could be taken to keep the student in school. The student must be informed of opportunities to continue his or her education in a different environment, including, but not limited to, adult education and GED test preparation. Additionally, the student must complete a survey provided by the Department of Education to provide data on student reasons for terminating enrollment and actions taken by schools to keep students enrolled.
- (c) Students who become or have become married and students who are pregnant shall not be prohibited from attending school. These students and students who are parents shall receive the same educational instruction or its equivalent as other students, but may voluntarily be assigned to a class or program suited to their special needs. Consistent with F.S. 1003.54, pregnant or parenting teens may participate in a teenage parent program. Pregnant students may attend alternative education programs or adult education programs, provided that the curriculum allows the student to continue to work toward a high school diploma.
- (d) Consistent with rules adopted by the State Board of Education, children with disabilities who have attained the age of 3 years shall be eligible for admission to public special education programs and for related services. Children with disabilities younger than 3 years of age who are deaf or hard of hearing; visually impaired; dual sensory impaired; orthopedically impaired; other health impaired; who have experienced traumatic brain injury; who have autism spectrum disorder; established conditions, or who exhibit developmental delays or intellectual disabilities may be eligible for special programs and may receive services in accordance with rules of the State Board of Education. Rules for the identification of established conditions for children birth through 2 years of age and developmental delays for children birth through 5 years of age must be adopted by the State Board of Education.
- (e) Children and youths who are experiencing homelessness and children who are known to the Department, as defined in F.S. 39.0016, must have access to a free public education and must be admitted to school in the school district in which they or their families live.

School districts shall assist such children in meeting the requirements of **F. S. 1003.21(4)** and **F.S. 1003.22**, as well as local requirements for documentation.

- **F. S. 1003.21** (4) Before admitting a child to kindergarten, the principal shall require evidence that the child has attained the age at which he or she should be admitted in accordance with the provisions of **F. S. 1003.21(1)(a)2**. The district school Superintendent may require evidence of the age of any child whom he or she believes to be within the limits of compulsory attendance as provided for by law. If the first prescribed evidence is not available, the next evidence obtainable in the order set forth below shall be accepted:
  - (a) A duly attested transcript of the child's birth record filed according to law with a public officer charged with the duty of recording births;
  - (b) A duly attested transcript of a certificate of baptism showing the date of birth and place of baptism of the child, accompanied by an affidavit sworn to by the parent;
  - (c) An insurance policy on the child's life that has been in force for at least 2 years;
  - (d) A bona fide contemporary religious record of the child's birth accompanied by an affidavit sworn to by the parent;
  - (e) A passport or certificate of arrival in the United States showing the age of the child;
  - (f) A transcript of record of age shown in the child's school record of at least 4 years prior to application, stating date of birth; or
  - (g) If none of these evidences can be produced, an affidavit of age sworn to by the parent, accompanied by a certificate of age signed by a public health officer or by a public school physician, or, if these are not available in the county, by a licensed practicing physician designated by the district school board, which states that the health officer or physician has examined the child and believes that the age as stated in the affidavit is substantially correct. Children and youths who are experiencing homelessness and children who are known to the Department, as defined in **F.S.39.0016**, shall be given temporary exemption from this section for 30 school days.

#### ENFORCEMENT OF SCHOOL ATTENDANCE / TRUANCY

- **F.S. 1003.26** states that the Legislature finds poor academic performance is associated with nonattendance and school districts must take an active role in promoting and enforcing attendance as a means of improving student performance. It is the policy of the state that each Superintendent be responsible for enforcing school attendance of all students subject to the compulsory school age in the school district and supporting enforcement of school attendance by local law enforcement agencies. School board policies require the parent of a student to justify each absence of the student, and that justification will be evaluated based on adopted district School Board policies that define excused and unexcused absences. The policies provide that schools track excused and unexcused absences and contact the home in the case of an unexcused absence from school, or an absence from school for which the reason is unknown, to prevent the development of patterns of nonattendance. The Legislature finds that early intervention in school attendance is the most effective way of producing good attendance habits that will lead to improved student learning and achievement. Each public school shall implement the following steps to promote and enforce regular school attendance:
  - (1) (a) Upon each unexcused absence, or absence for which the reason is unknown, the school principal or his or her designee shall contact the student's parent to determine the reason for the absence. If the absence is an excused absence, as defined by district school board policy, the school shall provide opportunities for the student to make up assigned work and not receive an academic penalty unless the work is not made up within a reasonable time.
  - (b) If a student has had at least five (5) unexcused absences, or absences for which the reasons are unknown, within a calendar month or 10 unexcused absences, or absences for which the reasons are unknown, within a 90-calendar-day period, the student's primary teacher shall report to the principal or his or her designee that the student may be exhibiting a pattern of nonattendance. The principal shall, unless there is clear evidence that the absences are not a pattern of nonattendance, refer the case to the school's child study team to determine if early patterns of truancy are developing. If the child study team finds that a pattern of nonattendance is developing, whether the absences are excused or not, a meeting with the parent must be scheduled to identify potential remedies, and the principal shall notify the Superintendent and the school district contact for home education programs that the referred student is exhibiting a pattern of nonattendance.
  - (c) If an initial meeting does not resolve the problem, the child study team shall implement the following:
    - 1. Frequent attempts at communication between the teacher and the family.
    - 2. Evaluation for alternative education programs.
    - 3. Attendance contracts.

The child study team may, but is not required to, implement other interventions, including referral to other agencies for family services or recommendation for filing a truancy petition pursuant to **F.S. 984.151**.

- (d) The child study team shall be diligent in facilitating intervention services and shall report the case to the Superintendent only when all reasonable efforts to resolve the nonattendance behavior are exhausted.
- (e) If the parent refuses to participate in the remedial strategies because he or she believes that those strategies are unnecessary or inappropriate, the parent may appeal to the School Board. The School Board may provide a hearing officer, and the hearing officer shall make a recommendation for final action to the School Board. If the School Board's final determination is that the strategies of the child study team are appropriate, and the parent still refuses to participate or cooperate, the Superintendent may seek criminal prosecution for noncompliance with compulsory school attendance.
- (f)1. If the parent of a child who has been identified as exhibiting a pattern of nonattendance enrolls the child in a home education program pursuant to **chapter 1002** of the Florida Statutes, the Superintendent shall provide the parent a copy of **F.S. 1002.41** and the accountability requirements of this paragraph. The Superintendent shall also refer the parent to a home education review committee composed of the district contact for home education programs and at least two home educators selected by the parent from a district list of all home educators who have conducted a home education program for at least 3 years and who have indicated a willingness to serve on the committee. The home education review committee shall review the portfolio of the student, as defined by **F.S. 1002.41**, every 30 days during the district's regular school terms until the committee is satisfied that the home education program is in compliance with **F.S. 1002.41(1)(b)**. The first portfolio review must occur within the first 30 calendar days of the establishment of the program.
- (f)2. If the parent fails to provide a portfolio to the committee, the committee shall notify the Superintendent. The Superintendent shall then terminate the home education program and require the parent to enroll the child in an attendance option that meets the definition of "regular school attendance" under F.S. 1003.01(13)(a), (b), (c), or (e), within 3 days. Upon termination of a home education program, the parent shall not be eligible to reenroll the child in a home education program for 180 calendar days. Failure of a parent to enroll the child in an attendance option as required after termination of the home education program shall constitute noncompliance with the compulsory attendance requirements of F.S.1003.21 and may result in criminal prosecution under F.S. 1003.27(2). Nothing contained herein shall restrict the ability of the district school Superintendent, or the ability of his or her designee, to review the portfolio pursuant to F.S. 1002.41(1)(b).
- (g) If a student subject to compulsory school attendance will not comply with attempts to enforce school attendance, the parent or the Superintendent or his or her designee shall refer the case to the district's school visiting teacher/social worker pursuant to **F.S.**

- **984.12,** and the district school Superintendent or his or her designee may file a truancy petition pursuant to the procedures in **F.S. 984.151**.
- (2) (a) Under the direction of the Superintendent, a designated school representative shall give written notice that requires enrollment or attendance within 3 days after the date of notice, in person or by return-receipt mail, to the parent when no valid reason is found for a student's non-enrollment in school. If the notice and requirement are ignored, the designated school representative shall report the case to the Superintendent, and may refer the case to the district's school visiting teacher/social worker. The Superintendent shall take such steps as are necessary to bring criminal prosecution against the parent.
- (b) Subsequent to the activities required under subsection (1) the Superintendent or his or her designee shall give written notice in person or by return-receipt mail to the parent that criminal prosecution is being sought for nonattendance. The Superintendent may file a truancy petition, as defined in **F.S. 984.03**, following the procedures outlined in **F.S. 984.151**.
- (3) The district's visiting teacher/social worker may visit the home or place of residence of a student and any other place in which he or she is likely to find any student who is required to attend school when the student is not enrolled or is absent from school during school hours without an excuse, and, when the student is found, shall return the student to his or her parent or to the principal or teacher in charge of the school, or to the private tutor from whom absent, or to the juvenile assessment center or other location established by the district school board to receive students who are absent from school. Upon receipt of the student, the parent shall be immediately notified.
- (4) The district's visiting teacher/social worker shall report to the appropriate authority designated by law to receive such notices, all violations of the Child Labor Law that may come to his or her knowledge.
- (5) The district's visiting teacher/social worker shall have the right of access to, and inspection of, establishments where minors may be employed or detained only for the purpose of ascertaining whether students of compulsory school age are actually employed there and are actually working there regularly. The designated school representative shall, if he or she finds unsatisfactory working conditions or violations of the Child Labor Law, report his or her findings to the appropriate authority.

#### **COURT PROCEDURE AND PENALTIES**

- **F.S. 1003.27** requires that the court procedure and penalties for the enforcement of the provisions of this part, relating to compulsory school attendance, shall be as follows:
  - (1) The circuit court has original and exclusive jurisdiction of all proceedings against, or prosecutions of, students under the provisions of this part. Proceedings against, or prosecutions of, parents or employers as provided by this section shall be in the court of

each county having jurisdiction of misdemeanors wherein trial by jury is afforded the defendant.

- (2) (a) In each case of non-enrollment or of nonattendance upon the part of a student who is required to attend some school, when no valid reason for such non-enrollment or non-attendance is found, the district school Superintendent shall institute a criminal prosecution against the student's parent.
- (b) Each principal or the principal's designee shall notify the district School Board of each minor student under its jurisdiction who accumulates 15 unexcused absences in a period of 90 calendar days. The Superintendent must provide the Department of Highway Safety and Motor Vehicles the legal name, sex, date of birth, and social security number of each minor student who has been reported under this paragraph and who fails to otherwise satisfy the requirements of **F.S. 322.091**. The Department of Highway Safety and Motor Vehicles may not issue a driver's license or learner's driver's license to, and shall suspend any previously issued driver's license or learner's driver's license of, any such minor student, pursuant to the provisions of **F.S. 322.091**.

#### HABITUAL TRUANCY CASES

F.S. 1003.27(3) states that the Superintendent is authorized to file a truancy petition, as defined in F.S. 984.03, following the procedures outlined in F.S. 984.151. If the district school Superintendent chooses not to file a truancy petition, procedures for filing a child-in-need-ofservices petition shall be commenced pursuant to this subsection and chapter 984. In accordance with procedures established by the district school board, the designated school representative shall refer a student who is habitually truant and the student's family to the children-in-need-ofservices and families-in-need-of-services provider or the case staffing committee, established pursuant to F.S. 984.12, as determined by the cooperative agreement required in this section. The case staffing committee may request the Department of Juvenile Justice or its designee to file a child-in-need-of-services petition based upon the report and efforts of the district School Board or other community agency or may seek to resolve the truant behavior through the school or community-based organizations or agencies. Prior to and subsequent to the filing of a child-inneed-of-services petition due to habitual truancy, the appropriate governmental agencies must allow a reasonable time to complete actions required by this section and F.S. 1003.26 to remedy the conditions leading to the truant behavior. Prior to the filing of a petition, the district School Board must have complied with the requirements of F.S. 1003.26, and those efforts must have been unsuccessful.

**F.S. 1003.27** (6) Proceedings or prosecutions under this chapter may be commenced by the Superintendent, the district visiting teacher/social worker, by the probation officer of the county, by the executive officer of any court of competent jurisdiction, by an officer of any court of competent jurisdiction, or by a duly authorized agent of the Department of Education or the Department of Juvenile Justice. If a proceeding has been commenced against both a parent and a child pursuant to this chapter, the presiding courts shall make every effort to coordinate sanctions against the child and parent, including ordering the child and parent to perform community service hours or attend counseling together.

**F.S. 1003.27** (7) The penalties for refusing or failing to comply with Florida Statutes and School Board Rules shall be as follows:

#### (a) The parent.--

- 1. A parent who refuses or fails to have a minor student who is under his or her control attend school regularly, or who refuses or fails to comply with the requirements in subsection (3), commits a misdemeanor of the second degree, punishable as provided in **F.S. 775.082** or **F.S. 775.083**.
- 2. The continued or habitual absence of a minor student without the consent of the principal or teacher in charge of the school he or she attends or should attend, or of the tutor who instructs or should instruct him or her, is prima facie evidence of a violation of this chapter; however, a showing that the parent has made a bona fide and diligent effort to control and keep the student in school shall be an affirmative defense to any criminal or other liability under this subsection and the court shall refer the parent and child for counseling, guidance, or other needed services.
- 3. In addition to any other punishment, the court shall order a parent who has violated this section to send the minor student to school, and may also order the parent to participate in an approved parent training class, attend school with the student unless this would cause undue hardship, perform community service hours at the school, or participate in counseling or other services, as appropriate. If a parent is ordered to attend school with a student, the school shall provide for programming to educate the parent and student on the importance of school attendance. It shall be unlawful to terminate any employee solely because he or she is attending school with his or her child pursuant to a court order.
- (b) A principal or teacher who willfully violates any provision of this rule may, upon satisfactory proof of such violation, have his or her certificate revoked by the Department of Education.
- (c) 1. An employer who fails to notify the Superintendent when he or she ceases to employ a student who commits a misdemeanor of the second degree, punishable as provided in **F.S. 775.082** or **F.S. 775.083**.
- (c) 2. An employer who terminates any employee solely because he or she is attending school with a student pursuant to court order commits a misdemeanor of the second degree, punishable as provided in **F.S. 775.082** or **F.S. 775.083**.
- (d) 1. In addition to any other authorized sanctions, the court shall order a student found to be a habitual truant to make up all school work missed and may order the student to pay a civil penalty of up to \$2, based on the student's ability to pay, for each day of school missed, perform up to 25 community service hours at the school, or participate in counseling or other services, as appropriate.

| (d) 2. Upon a second or subsequent finding that a student is a habitual truant, the court, in addition to any other authorized sanctions, shall order the student to make up all school work missed and may order the student to pay a civil penalty of up to \$5, based on the student's ability to pay, for each day of school missed, perform up to 50 community service hours at the school, or participate in counseling or other services, as appropriate. |
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#### TRANSFERRING STUDENTS

Students **transferring from a non-public Kindergarten** must meet the Florida age requirement for entry to Kindergarten.

Students **transferring from out-of-state** to Kindergarten or first grade must meet the **age requirements** for public schools in the state from which they are transferring. Official documentation that the parent(s) or guardian(s) was a legal resident(s) of the state in which the child was previously enrolled in school must be provided.

In order to be **admitted to Florida schools**, a student must provide the following information:

- Evidence of date of birth in accordance with **F.S. 1003.21**,
- Evidence of immunization against communicable diseases as required by **F.S. 1003.22**,
- Evidence of a medical examination completed within the last twelve months in accordance with **F.S. 1003.22**,
- Evidence of residence at an address within the attendance area of the school to which admission is requested **or** a request for reassignment approved by the School Board.
- Appropriate exceptions and accommodations will be made to minimize the barriers related to student assignment for students identified as eligible for services through the 1) Department of Children and Families or 2) under **F.S. 727(d)(2)**, of the Steward B. McKinney-Bruce Vento Homeless Assistance Amendments Act of 1990 and related Florida Statutes.

Students **transferring from an out-of-state school** must provide an official letter of transcript from a proper school authority, which shows the record of attendance, academic information, and the grade placement of the student.

The principal of the receiving school will determine grade placement of transfer student after receipt of official records or transcripts. If the records/transcripts or not received within two weeks of student's admission, a suitable evaluation will be done by the school counselor at the school to help determine appropriate grade placement.

Students shall be placed in the grade assigned by the previous school whenever possible.

The student shall be placed academically according to the student's educational needs as determined by the school.

#### PHYSICAL EDUCATION POLICY

The 2007 Legislature passed House Bill 967 which included changes in policy as it relates to Physical Education (PE).

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#### House Bill (HB) 967

Each district School Board shall provide 150 minutes of physical education each week for students in kindergarten through grade 5. Students enrolled in such instruction shall be reported through the periodic student membership surveys, and records of such enrollment shall be audited pursuant to **F.S. 1010.305**. Such instruction may be provided by any instructional personnel as defined in **F.S. 1012.02** (2), regardless of certification, who are designated by the school principal. Each district School Board is encouraged to provide 225 minutes of physical education each week for students in grades 6 through 8.

#### Senate Bill (SB) 610

SB610 revises the language of HB967 to require:

- Availability of one-on-one counseling concerning the benefits of physical education.
- Inclusion of 6th grade students who are enrolled in an elementary school to received 150 minutes of physical education per week
- Provision of at least 30 consecutive minutes of physical education on any day during which physical education instruction is conducted
- Provision for waiver options went into effect in 2009-2010.

**F.S. 1003.455** requires that each district School Board shall adopt a written physical education policy that decides school district's physical education program and expected program outcomes The Gadsden County School Board recognizes the value of Physical Education to the maintenance of the health and the development of life-long habits that will enhance personal fitness and wellness. Therefore, it shall be the policy of the Board that instruction in Physical Education shall be available to students in grades PreK through 12. These programs shall consist of physical activities of at least a moderate intensity Level and for duration sufficient to provide a significant health benefit to students, subject to the differing capabilities of students.

In this new legislation, PE is defined as "the development and maintenance of skills related to strength, agility, flexibility, movement, and stamina, including dance; the development of knowledge and skills regarding teamwork and fair play; the development of knowledge and skills regarding nutrition and physical fitness as part of a healthy lifestyle; and the development of positive attitudes regarding sound nutrition and physical activity as a component of personal well-being."

The PE requirement for students with severe and profound disabilities can be met through participation in adaptive or specially designed PE.

#### **Strategies:**

- 1. A standards based, balanced, sequential and progressive program of physical education that involves moderate to vigorous physical activity:
  - Teaches knowledge, motor skills, self-management skills, and positive attitudes;
  - Provides experiences that are age and developmentally appropriate;

- Promotes activities, including dance and sports, that students find enjoyable and personally relevant which they can pursue throughout their lives;
- Gives assignments and projects that encourage students to interact with family members;
- Is taught by well-prepared and well-supported certified physical education staff;
- Is coordinated with the Sunshine State and National Health and Physical Education Standards; and
- Reinforces and supports knowledge from other subject areas.
- 2. Opportunities and encouragement for K-6 elementary students to participate in supervised recess are provided.
- 3. Opportunities and encouragement for students to voluntarily participate in before and after school physical activity programs, such as intramurals, clubs, and at the high school Level, interscholastic athletics are provided.
- 4. Opportunities and encouragement for staff and family members to be physically active are made available.
- 5. School staff institutes a safe and healthy environment in which to conduct age appropriate physical activity.
- 6. The program shall make effective use of school and community resources and equitably service the needs and interests of all students and staff, taking into consideration differences of gender, cultural norms, physical and cognitive abilities, and fitness Levels.
- 7. Provision shall be made at all Levels to excuse individual students from specific activities if direction to do so is received, in writing, from the student's physician after discussion with all interested parties has taken place regarding what is best for the student. In addition, students may be excused from specific activities if those activities are contrary to their religious beliefs; a request to excuse a student from such activities must be received, in writing, from the student's parent or guardian.

Under the new legislative language, instructional personnel approved to teach PE in grades K-5 are defined in **F. S 1012.01(2)**. The specifications of **F. S 1012.01(2)** are as follows:

INSTRUCTIONAL PERSONNEL.--"Instructional personnel" means any K-12 staff member whose function includes the provision of direct instructional services to students. Instructional personnel also include K-12 personnel whose functions provide direct support in the learning process of students. Included in the classification of instructional personnel are the following K-12 personnel:

- (a) Classroom teachers.--Classroom teachers are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, exceptional student education, career education, and adult education, including substitute teachers.
- (b) Student personnel services.--Student personnel services include staff members responsible for: advising students with regard to their abilities and aptitudes, educational and occupational opportunities, and personal and social adjustments; providing placement services; performing educational evaluations; and similar functions. Included in this classification are guidance counselors, social workers, career specialists, and school psychologists.

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- (c) Librarians/media specialists.--Librarians/media specialists are staff members responsible for providing school library media services. These employees are responsible for evaluating, selecting, organizing, and managing media and technology resources, equipment, and related systems; facilitating access to information resources beyond the school; working with teachers to make resources available in the instructional programs; assisting teachers and students in media productions; and instructing students in the location and use of information resources.
- (d) Other instructional staff.--Other instructional staff are staff members who are part of the instructional staff but are not classified in one of the categories specified in paragraphs (a)-(c). Included in this classification are primary specialists, learning resource specialists, instructional trainers, adjunct educators certified pursuant to **F.S. 1012.57**, and similar positions.
- (e) Education paraprofessionals.--Education paraprofessionals are individuals who are under the direct supervision of an instructional staff member, aiding the instructional process. Included in this classification are classroom paraprofessionals in regular instruction, exceptional education paraprofessionals, career education paraprofessionals, adult education paraprofessionals, library paraprofessionals, physical education and playground paraprofessionals, and other school-Level paraprofessionals.



#### **ENTRANCE REQUIREMENTS**

#### **Initial Entry to Voluntary Prekindergarten (VPK)**

Children entering voluntary prekindergarten (VPK) must comply with **F.S. 1002.53** (2), regarding entry age. A child must be four (4) years old by September 1, in order to meet the Florida age requirement for voluntary prekindergarten.

For information regarding registration and VPK Programs, please visit Florida's Voluntary Prekindergarten (VPK) Program website at http://www.vpkflorida.org.

#### **Mandatory School Age**

**F.S. 1003.21** requires that a child, who will be six (6) years old by February 1, must attend school regularly during the entire school term. Therefore, a child who will be six by February 1 must start school at the beginning of the school year in which he or she will become six.

#### **Initial Entry to Kindergarten**

Children entering kindergarten in Gadsden County School District for the first time must comply with **F.S. 1003.21** regarding entry age. A child must be five (5) years old by September 1, in order to meet the Florida age requirement for kindergarten.

#### **Initial Entry into First Grade**

Children entering the first grade must comply with **F.S. 1003.21**. Any child who has attained the age of six (6) years on or before September 1 of the school year, and who has satisfactorily completed the requirements for kindergarten in a public or nonpublic school, shall be eligible to enter first grade. A public or nonpublic school must provide written documentation of satisfactory completion of Kindergarten.

#### **Transfer Requirements**

Elementary grade placement of transfer students to the district shall be in accordance with the requirements as stated in **F.S. 1003.21** and State Board Rule **6A-1.0985** and shall be subject to the following conditions:

- A. Underage In-State Transfers from Nonpublic Schools to Kindergarten Pupils transferring from a nonpublic Florida kindergarten to Gadsden County School District must meet the Florida age requirements for entry age to kindergarten as stated in **F.S. 1003.21**.
- B. Underage In-State Transfers from Public and Nonpublic Schools to First Grade Children entering the first grade in Gadsden County School District for the first time must comply with F.S. 1003.21. Any child who has attained the age of six (6) years old, on or before September 1, and has written documentation of satisfactory completion of kindergarten from a public or nonpublic school from which the district accepts transfer of academic credit, or who otherwise meets the criteria for admission or transfer in a manner similar to that applicable to other grades, shall progress according to the district's student progression plan. Pupils not meeting the above requirements will be enrolled in kindergarten.

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### C. Underage Out-of-State Transfers to Kindergarten and First Grade from Public and Nonpublic Schools

Entry into kindergarten and first grade by out-of-state transfer students who do not meet regular age requirements for admission to Florida public schools shall be in accordance with State Board Rule **6A-1.0985** which states that any student who transfers from an out-of-state public school shall be admitted upon presentation of the following data:

- 1. official documentation from the parent(s) or guardian(s) that the child was a legal resident of the state in which he or she was previously enrolled in school:
- 2. an official letter or transcript from a proper school authority which shows record of attendance, academic information, and grade placement of the student;
- 3. evidence of immunization against communicable diseases as required in **F.S. 1003.22**:
- 4. evidence of date of birth; and
- 5. evidence of a medical examination completed within the last 12 months.

Any student who transfers from an out-of-state public or nonpublic school may be admitted if the student meets the age requirement for public schools within the state from which the student is transferring, and if the transfer of the student's academic credit is acceptable under the rules of the Gadsden County School District.

#### **Transfer Students**

Elementary grade placement of all transfer students shall be on a probationary basis until transfer work is validated on the basis of official evidence of pupil achievement made available to the school counselor or principal.

# GENERAL PROCEDURES FOR PROMOTION AND ALTERNATIVE ASSIGNMENT IN GRADES K-5

- (1) No student may be assigned to a grade Level based solely on age or other factors that constitute social promotion. Each student must participate in the statewide assessment tests required by s.1008.22. A student not meeting the specified Levels of performance in reading, writing, mathematics, and/or science as defined herein, must be provided with additional diagnostic assessment to determine the nature of the student's difficulties and areas of academic need. Based upon the results of statewide assessments or based on teacher recommendation, a student who is substantially deficient in reading, mathematics, science, and/or writing skills will be given intensive instruction following the identification of the deficiency. Intensive instruction may include, but is not limited to, participation in tutoring, mentoring, or curriculum modification. The student's proficiencies will be reassessed at the beginning of the following grade, and, if any deficiency is still present, the student will be given additional intensive instruction different from the previous year that takes into account the student's learning style on an ongoing basis until the deficiency has been remediated, or he/she graduates from high school or is not subject to compulsory attendance.
- (2) The district's Reading Enhancement and Acceleration Development (READ) Initiative will be made available to all K-3 students who are at risk of retention as identified by its assessment system that measures phonemic awareness, phonics, fluency, vocabulary, and comprehension. The services, which are grounded in the State of Florida reading curriculum, will be provided during regular school hours in addition to regular reading instruction. Each elementary school shall regularly assess the reading ability of each K-3 student.
- (3) The district School Board shall assist schools and teachers to implement reading strategies that research has shown to be successful in improving reading among low performing\_readers.\_The parent of any student must be immediately notified in writing if his/her child has been identified as having a substantial deficiency in reading. The notification must include a description and explanation of the services currently being provided to the child and the proposed supplemental services and supports that will be provided to the child that are designed to remediate the identified area of reading deficiency. Strategies must be included for parents to use in helping their child succeed in reading proficiency. The parent will be notified if the child's reading deficiency is not remediated by the end of grade 3, the child must be retained unless he or she is exempt from mandatory retention for "good cause".
- (4) "Good cause" exemptions shall apply only to a student in grades 1-8 who has not met certain requirements for promotion to the next higher grade. "good cause" exemptions shall be limited to the following:
  - a. A student with limited English proficiency who has had less than two (2) years of instruction in English for Speakers of Other Languages (ESOL);

- b. A student with a disability whose Individual Education Plan indicates that participation in the statewide assessment program is not appropriate, consistent with the requirements of State Board of Education rule;
- c. A student who demonstrates an acceptable Level of performance on a district and State approved alternative standardized reading assessment;
- d. A student who demonstrates, through a student portfolio, that he/she is reading on grade Level as evidenced by demonstration of mastery on the Next Generation Sunshine State Standards in reading equal to at least a Level 2 performance on the FCAT:
- e. A student who demonstrates through a portfolio that promotion requirements have been met in other applicable subject areas;
- f. A student with a disability, who has been previously retained in the K-3 grade, who participates in the FCAT, and who has an individual education plan or a 504 plan that reflects that the student has received intensive remediation in reading for more than 2 years but still demonstrates a deficiency in reading;
- g. A K-3 student who has received intensive remediation in reading for 2 or more years but still demonstrates a deficiency in reading and/or mathematics, and who was previously retained in the K-3 grade for 2 or more years; and/or
- h. A 4-8 student who has received intensive remediation in reading and/or mathematics for 2 or more years in the 4-8 grade group but still demonstrates a deficiency in reading and/or mathematics and who was previously retained for 2 or more years in the 4-8 grade or combined retentions of 3 years in the K-8 grade group.

A student promoted under either of the conditions in section "g" must have met other applicable promotion requirements. Additionally, the student must be provided intensive reading and/or mathematics instruction in an altered instructional day based upon a plan (AIP/IEP/MSSP/LEP) that includes individually specific diagnostic information and specific reading and/or mathematics strategies for the student.

- (5) Request for "good cause" exemptions for a student who demonstrates acceptable performance in reading through alternative standardized reading assessment, or through a student portfolio of Next Generation Sunshine State Standards mastery, shall adhere to the following guidelines:
  - a. Documentation shall be submitted from the student's teacher to the school principal indicating that the promotion of the student is appropriate and is based upon the student's academic record. In order to minimize paperwork requirements, such documentation shall consist only of the current AIP/IEP, report card, or student portfolio.
  - b. The school principal shall review and discuss the request with the teacher and make a determination as to whether the student should be promoted or retained. If the school principal determines that the student should be promoted, the school principal shall make such recommendation in writing to the district school Superintendent. The Superintendent shall accept or reject the school principal's

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- recommendation in writing.
- c. In each case of promotion based on "good cause", the student's report card should indicate "grade placement by alternative assignment." Parents should be notified formally in writing that their child is being alternatively assigned to the next higher grade, the reason(s) for the assignment, and the name of the principal who approved the placement. A copy of this notification should be placed in the student's cumulative guidance record.
- (6) A Limited English Proficient (LEP) student is required to meet the same standards for promotion/graduation as non-LEP student unless the LEP student has been enrolled in the ESOL program less than 2 years. In such case the promotion requirements are waived. An LEP student must receive language arts/English instruction through ESOL (English for speakers of other languages). An LEP student may not be failed if instructional strategies, materials, and testing have not been appropriately modified and documented to meet his/her needs. A student cannot be retained based solely on English language proficiency or based on the results of any single assessment instrument. Promotion of an LEP student in any grade other than grade 3, who has not met district criteria for promotion, must be based on the recommendation of the AIP/LEP committee. An LEP student may be retained only through the action of an LEP committee.
- (7) The assignment of a student in grades K-8 to a higher grade Level which results in the student's skipping of a grade, or part of a grade, should be made only on the basis of exceptionally high achievement by the student and evidence that the student will benefit more from the instructional program at the higher grade Level. The probable long-range academic, social and emotional effects of the decision should be considered. The principal has the responsibility for recommending such assignment. A student will not be accelerated without parental consent and approval of the Superintendent. The student's report card should be noted to indicate, "accelerated grade placement." Parent(s) should be notified in writing that their child is receiving an accelerated grade placement to the next higher grade, the reasons(s) for the assignment, and the name of the principal who initiated and approved the placement. A copy of the notification should be placed in the student's cumulative guidance record.
- (8) Any student (grades 3-8) who is currently retained because of one (1) course failure and/or failure of one (1) FCAT section for the same course will be allowed to take courses at the next higher grade Level while simultaneously being remediated for the course and/or FCAT section failed if the FCAT SSS Level 1 score is no more than fifty (50) points below Level 2. This is a concept referred to as "Bridging". If the student is retained for failing two (2) or more courses and/or two or more sections of FCAT, the student may not be bridged. Also, if the student fails one course and not the same corresponding section on the FCAT, the student may not be bridged. If a student is bridged and has to transfer to another school, the transfer will be approved on a space available basis. Upon meeting the criteria for promotion, as determined by the principal of the school at which the student is enrolled, the student may be promoted to the next higher grade.

Student Progression Plan 2011-2012

- (9) Any student (K-8 except 3<sup>rd</sup> grade) who has been retained in his/her current grade and who meets promotion requirements by demonstrating proficiency/mastery, may be reassigned at any time during the next school year to the next higher grade, upon recommendation of the principal, in consultation with teacher(s), and approval of the Superintendent. This reassignment should occur at the end of a grading period if such assignment results in the student being transferred to another school. To be eligible for mid-year promotion after November 1, a student in third grade must demonstrate mastery of reading skills consistent with the month of promotion to fourth grade. Evidence of demonstrated mastery is as follows:
  - 1. Successful completion of portfolio elements that meet state criteria
  - 2. Satisfactory performance on a locally-selected standardized assessment.

To promote a student using a portfolio as a "good cause" exemption, there must be evidence that demonstrates the student's mastery of the Next Generation Sunshine State Standards in reading equal to at least a Level 2 performance on the Grade 3 FCAT Reading. Such evidence must be an organized collection of the student's mastery of the Sunshine State Standard Benchmarks for Language Arts that are assessed by the Grade 3 FCAT Reading.

# The student portfolio must meet the following requirements:

- Be selected by the student's teacher.
- Be an accurate picture of the student's ability and include only student work that has been independently produced in the classroom.
- Include evidence of mastery of the benchmarks assessed by the grade 3 Reading FCAT. For each benchmark, there must be three examples of mastery as demonstrated by a grade of "C" or better.
- Include evidence that the benchmarks assessed by the Grade 3 FCAT Reading have been met. Evidence is to include multiple choice items and passages that are approximately sixty (60) percent literary text and forty (40) percent information text, and that are between 100-700 words with an average of 500 words. Such evidence could include chapter or unit tests from the district's/school's adopted core reading curriculum that are aligned with the Next Generation Sunshine State Standards or teacher-prepared assessments.
- Be an organized collection of evidence of the student's mastery of the Sunshine State Standard Benchmarks for Language Arts that are assessed by the Grade 3 FCAT Reading. For each benchmark, there must be at least three (3) examples of mastery as demonstrated by a grade of "C" or above, and
- Be signed by the teacher and the principal as an accurate assessment of the required reading skills.

# Mid-Year Promotion For Retained Third Graders F.S. 1008.25 (7)(B)4

Mid-year promotion is an option for any retained 3rd grade student who can demonstrate that he or she is a *successful and independent reader* at or above grade Level and is ready to be promoted to grade 4. When promoting a student mid-year using a locally-selected standardized assessment, there must be evidence that the student scored at or above grade Level in reading comprehension, as demonstrated by standard scores or percentiles, consistent with the month of promotion to fourth grade.

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Schools can make the determination for mid-year promotion using:

- Subsequent Assessments
- Alternative Assessments
- Portfolio Review in accordance with the State Board of Education Rules governing third grade portfolios:
  - Must be selected by the student's teacher
  - o Be an accurate picture of the student's ability and include only student work that has been independently produced in the classroom
  - Include evidence of mastery of the benchmarks assessed by the grade 3 Reading FCAT
  - Include evidence of beginning mastery of grade 4 benchmarks that are assessed by the grade 4 Reading FCAT
    - Multiple choice
    - Short response
- (1) Students that have been in the third grade for three consecutive years (Tier 3 students) must be provided grade Level work for the subject areas that are not at risk. Districts must provide all Tier 3 students with intervention instruction and the option of being placed in a transitional instructional setting.
- (2) The teacher and/or the Student Study Team must carefully evaluate any student who appears to be having difficulty meeting course requirements for promotion. Any student who is retained should receive counseling services and be referred to the Student Study Team for further evaluation by appropriately certificated specialists.
- (3) The school will annually report in writing, to the parent of each student, the progress being made by the student toward achieving state and district grade Level expectations for proficiency in reading, writing, science, social studies, and mathematics. The school will also report to the parent, the results of the student's performance on each state assessment test. The evaluation of each student's progress must be based upon the student's classroom work, observations, tests, district and state assessments, and other relevant information. Progress reporting must be provided to the parent in writing in a format adopted by the district School Board. The district School Board must annually publish in the local newspaper, and report in writing to the State Board of Education by September 1<sup>st</sup> of each year, the following information on the prior school year: 1. The provisions of this section relating to public school student progression and the district School Board's policies and procedures on student retention and promotion. 2. By grade, the number and percentage of all students in grades 3 through 10 performing at Levels 1 and 2 on the reading portion of the FCAT. 3. By grade the number and percentage of all students retained in grades 3 through 10. 4. Information on the total number of students who were promoted for "good cause", by each category of "good cause". 5. Any revisions to the district School Board's policy on student retention and promotion from the prior year.
- (4) Schools shall provide for the frequent monitoring of the student's progress in meeting the desired Levels of performance. This monitoring should take the form of daily, weekly or

chapter exams; teacher observations; or any district assessment. Parents or adult students will be notified in writing at any time during a grading period when it is apparent that the student may fail or is doing unsatisfactory work in any course or grade assignment. Parents or adult students will also be notified in writing at any time during the school year when it is apparent that the student may be retained and may not be eligible for a "good cause" exemption. An acknowledgment of such notification should be obtained and retained by the school. The opportunity for a conference with the teacher, principal or other school official is available to any parent or adult student. Notification to the parent or adult student as specified herein shall be deemed to be directory only, and the failure to so notify the parent or adult student shall not negate or invalidate the action taken.

- (5) Students in grades 1 (one) through 10 (ten) are required to be assessed in reading and mathematics. Science and writing will be assessed at selected grade Levels. Based upon the results of statewide assessments, or teacher recommendation, a student who is substantially deficient in reading, writing, science, or mathematics skills will be provided an Academic Improvement Plan (AIP) and given intensive instruction following the identification of the deficiency. The student's deficiency will be reassessed at the beginning of the next school year, and, if any deficiency still exists, the student will be given additional intensive instruction until the deficiency has been remediated, graduates from high school or is not subject to compulsory school attendance. Remedial instruction provided during high school may not be in lieu of English and mathematics credits required for graduation.
- (6) A personalized middle school success plan will be developed and implemented for each entering sixth (6<sup>th</sup>) grade student who scored below Level 3 in reading on the most recently administered FCAT. The plan must be followed until the student completes the eighth (8<sup>th</sup>) grade or scores at Level 3 or above in reading on the FCAT. The success plan must identify educational goals and intermediate benchmarks for the student in the core curriculum areas; be based upon academic performance data and identification of strengths and weaknesses; include academic intervention strategies and frequency of monitoring, provide innovative methods to promote advancement, and other interventions that have been shown to accelerate the learning process. The success plan must be incorporated in the student's AIP, I.E.P, 504 Plan, and/or ESOL Plan as appropriate. Each principal of a school with grades 6, 7, or 8 shall designate a certified staff member at the school to administer the development and implementation.
- (7) The school will develop the Academic Improvement Plan in consultation with the student's parent(s) immediately following the identification of the deficiency. The plan must implement improvements designed to assist the student in meeting state and district expectations for proficiency. If the student has been identified as having a deficiency in reading the academic improvement plan shall identify the student's specific areas of deficiency in phonemic awareness, phonics, fluency, comprehension, and vocabulary; the desired Levels of performance in these areas; the instructional and support services to be provided to meet the desired Levels of performance. The district School Board shall assist schools and teachers to implement research-based reading activities that have been shown to be successful in teaching reading to low-performing students. The parents will be notified of the student's progress in correcting the deficiency at the end of each semester until the

- deficiency has been corrected. Upon subsequent evaluation, if the documented deficiency has not been remediated in accordance with the academic improvement plan, the student may be retained.
- (8) It is the intent of the Gadsden County School District to implement full accountability in terms of student performance as specified in Section 1008.25, Florida Statutes. If state assessment results are not available by the first day of post-school planning, promotions will be determined based on the other promotional criteria as specified in this Student Progression Plan. These may include, but are not limited to, the student's portfolio, performance on classroom work, teacher observation, and student performance on teacher-made test and/or district assessments.
- (9) Teachers of courses in Language Arts, Reading, English, Mathematics, Science, or Social Studies for grade Levels one (1) through ten (10) are required to maintain an individual student portfolio that serves as official documentation that the student has or has not mastered Next Generation Sunshine State Standards for that specific course.
- (10) The classroom teacher has the responsibility for assessing and grading each student's performance. The decision shall be based on some or all of the following:
  - 1. Daily observation of classroom performance
  - 2. Student performance of classroom/homework assignments
  - 3. Criterion reference and/or standardized achievement test results
  - 4. District produced tests
  - 5. Teacher-made tests
  - 5. Text-related test results
  - 6. Student portfolios

Student Progression Plan 2011-2012

#### **GRADING SCALE**

E = Excellent

S = Satisfactory

N = Needs to improve

**U** = **Unsatisfactory** 

| <b>Letter Grades</b> | <b>Range</b> | <b>GPA</b> | <b>Summary</b>                 |
|----------------------|--------------|------------|--------------------------------|
| A                    | 90-100%      | 4.0        | <b>Outstanding Progress</b>    |
| В                    | 80-89%       | 3.0        | Above Average Progress         |
| C                    | 70-79%       | 2.0        | Average Progress               |
| D                    | 60-69        | 1.0        | Needs Improvement              |
| F                    | 0-59%        | 0.0        | <b>Unsatisfactory Progress</b> |

# **Kindergarten**

All subjects will receive letter grades of E, S, N, U

# **Grades 1-2**

The following subjects will receive letter grades of A, B, C, D, F

- Reading
- Language Arts
- Math

The following subjects will receive letter grades of E, S, N, U

- Science
- Social Studies
- Process Writing

#### Grades 3-5

The following subjects will receive letter grades of A, B, C, D, F

- Reading
- Language Arts
- Process Writing
- Science
- Math

The following subject will receive letter grades of E, S, N, U

Social Studies

In Grades 3-5 academic subject areas (Reading, Writing, Language Arts, Spelling, Science, and Mathematics) are graded with letter grades, A-F.

In Grades 3-5 other areas (Social Studies, Health, Physical Education, and Music) are graded with E, S, N, and U.

#### PROMOTION CRITERIA FOR A STUDENT IN GRADES K-3

In order to be promoted to the next higher grade within grades K-3, a student must meet the following requirements for the grade in which he/she is enrolled:

### **Kindergarten to Grade 1.**

A student must receive at least a "satisfactory" grade in language, reading, mathematics, and writing, and demonstrate progress in science, and social studies. Consideration should also be given to social growth, work habits, and school Readiness Uniform Screening.

# **Grade 1 to Grade 2 and Grade 2 to Grade 3.**

A student must receive passing grades in the areas reading, language, and mathematics, and demonstrate progress in process writing, science, and social studies.

#### **Grade 3 to Grade 4**

A student must receive passing grades in the areas of reading, language, mathematics, science, and process writing. **F.S. 1008.25(5)(b)** requires that a grade 3 student must also score at or above Level 2 on FCAT Reading. Students may be promoted to grade four if he/she scores at or above the 45<sup>th</sup> percentile on the Reading SAT 10, or score at or above the 50<sup>th</sup> percentile on another alternative standardized reading assessment approved by the Department of Education.

The earliest the alternative assessment may be administered for student promotion purposes is following administration of the Grade 3 FCAT Reading. An approved standardized reading assessment may be administered two (2) times if there are at least 30 days between administrations and different test forms are administered pursuant to SBE Rule **6A 1.094221(2)(d)**.

A 3<sup>rd</sup> grade student who is deficient in reading at the end of the school year, as demonstrated by not scoring at Level 2 or higher on the statewide assessment test (FCAT) must be retained unless exempted for "good cause".

# **Required Services for Certain Retained Third Grade Students**

- (1) Each school will review all AIP's for all retained third grade students who did not score above Level 1 on FCAT Reading and did not meet one of the "good cause" exemptions. Additional support and services will be offered to remedy the identified deficiencies. Additional support and services may take the form of supplemental tutoring in research based reading services; a "Read at Home Plan" outlined in a parental contract, including participation in "Families Building Better Readers Workshops" and regular parent-guided home reading; and/or a mentor or tutor with specialized training in reading.
- (2) In addition to the above, retained third grade students will be provided intensive instructional services and support to address their identified area of reading deficiency including a minimum of 90 minutes of daily, uninterrupted researched-based instruction and other strategies including but not limited to: Small group instruction, reduced

- teacher-student ratios; more frequent progress monitoring, tutoring or mentoring; transitional classes (Bridge), extended school day, week, or year, and/or summer reading camps.
- (3) For any Tier 3 students (grade 3 students who have been retained 2 or more years) who scored at Level 1 on the reading portion of the FCAT and who were retained in grade 3 the prior year, the district School Board shall allocate remedial and supplemental instruction resources to students who fail to meet performance Levels required for promotion consistent with the district School Board's plan for student progression required in paragraph (2)(b) by establishing an Intensive Acceleration Class (IAC). The IAC must have a reduced teacher-student ratio; provide uninterrupted reading instruction for the majority of the student contact time each day and incorporate opportunities to master the grade 4 Next Generation Sunshine State Standards in other core subject areas; use a reading program that is research-based with proven results in accelerating student reaching achievement within the same school year that is different from the previous years program; provide research-based intensive language and vocabulary instruction, including use of a speech language therapist; and weekly progress monitoring. progress of students in this class will be reported to the Department of Education at the end of the first semester.
- (4) All efforts will be made to ensure that third grade students have high-performing teachers as determined by student performance data and above-satisfactory performance appraisals.

#### PROMOTION CRITERIA FOR A STUDENT IN GRADES 4 THROUGH 5

In order to be promoted to the next grade, a student in grades 4 through 5 must receive passing grades in the areas of reading and/or language arts, process writing (where applicable), mathematics and science. A student must also score:

- (1) At or above Level 2 on FCAT Mathematics, or achieve a gain score on FCAT Mathematics representing at least a year's growth. In lieu of the FCAT mathematics requirement, a student may demonstrate mastery through the use of an approved mathematics portfolio or through a district/state approved alternative assessment by scoring at or above the 50<sup>TH</sup> percentile.
- (2) At or above Level 2 on FCAT Reading, or achieve a gain score on FCAT Reading representing at least a year's growth. In lieu of the FCAT reading requirement, a student may demonstrate mastery through the use of an approved reading portfolio or through a district/state approved alternative assessment by scoring at or above the 50<sup>TH</sup> percentile.
- (3) At or above Level 2 on FCAT Science for a student in grades five (5) or eight (8). In lieu of the FCAT science requirement, a student may demonstrate mastery through the use of a science portfolio or through a district/state approved alternative assessment by scoring at or above the 50<sup>TH</sup> percentile.
- (4) A 4.0 or higher on the FCAT Writes for students in grades four (4) and eight (8). Alternatively, a student's writing portfolio demonstrating mastery may be used in lieu of this requirement.



# MIDDLE GRADES STUDENT PROGRESSION PLAN



Student Progression Plan 2010-2012

# GENERAL PROCEDURES FOR PROMOTION AND ALTERNATIVE ASSIGNMENT IN GRADES 6-8

- (1) No student may be assigned to a grade Level based solely on age or other factors that constitute social promotion. Each student must participate in the statewide assessment tests required by s.1008.22. A student not meeting the specified Levels of performance in reading, writing, mathematics, and/or science as defined herein, must be provided with additional diagnostic assessment to determine the nature of the student's difficulties and areas of academic need. Based upon the results of statewide assessments or based on teacher recommendation, a student who is substantially deficient in reading, mathematics, science, and/or writing skills will be given intensive instruction following the identification of the deficiency. Intensive instruction may include, but is not limited to, participation in tutoring, mentoring, or curriculum modification. The student's proficiencies will be reassessed at the beginning of the following grade, and, if any deficiency is still present, the student will be given additional intensive instruction different from the previous year that takes into account the student's learning style on an ongoing basis until the deficiency has been remediated, graduates from high school or is not subject to compulsory attendance.
- (2) The district School Board shall assist schools and teachers to implement reading strategies that research has shown to be successful in improving reading among low performing\_readers. The parent of any student must be immediately notified in writing if his/her child has been identified as having a substantial deficiency in reading. The notification must include a description and explanation of the services currently being provided to the child and the proposed supplemental services and supports that will be provided to the child that are designed to remediate the identified area of reading deficiency. Strategies must be included for parents to use in helping their child succeed in reading proficiency. The parent will be notified if the child's reading deficiency is not remediated by the end of school year, the child must be retained unless he or she is exempt from mandatory retention for "good cause".
- (3) "Good cause" exemptions shall apply only to a student in grades 1-8 who has not met certain requirements for promotion to the next higher grade. "good cause" exemptions shall be limited to the following:
  - a. A student with limited English proficiency who has had less than two (2) years of instruction in English for Speakers of Other Languages (ESOL);
  - b. A student with a disability whose individual education plan indicates that participation in the statewide assessment program is not appropriate, consistent with the requirements of State Board of Education rule;
  - c. A student who demonstrates an acceptable Level of performance on a district and State approved alternative standardized reading assessment;
  - d. A student who demonstrates, through a student portfolio, that he/she is reading on grade Level as evidenced by demonstration of mastery on the Next Generation Sunshine State Standards in reading equal to at least a Level 2 performance on the FCAT;
  - e. A student who demonstrates through a portfolio that promotion requirements have

- been met in other applicable subject areas;
- f. A student with a disability, who has been previously retained in the K-3 grade group, who participates in the FCAT, and who has an individual education plan or a 504 plan that reflects that the student has received intensive remediation in reading for more than 2 years but still demonstrates a deficiency in reading; and/or
- g. A student in grades 4-8 who has received intensive remediation in reading and/or mathematics for 2 or more years in the 4-8 grade group but still demonstrates a deficiency in reading and/or mathematics and who was previously retained for 2 or more years in the 4-8 grade group or combined retentions of 3 years in the K-8 grade group.

A student promoted under the conditions in section "g" must have met other applicable promotion requirements. Additionally, the student must be provided intensive reading and/or mathematics instruction in an altered instructional day based upon a plan (AIP/IEP/MSSP/LEP) that includes individually specific diagnostic information and specific reading and/or mathematics strategies for the student.

- (4) Request for "good cause" exemptions for a student who demonstrates acceptable performance in reading through alternative standardized reading assessment, or through a student portfolio of Next Generation Sunshine State Standards mastery, shall adhere to the following guidelines:
  - a. Documentation shall be submitted from the student's teacher to the school principal indicating that the promotion of the student is appropriate and is based upon the student's academic record. In order to minimize paperwork requirements, such documentation shall consist only of the current AIP/IEP, report card, or student portfolio.
  - b. The school principal shall review and discuss the request with the teacher and make a determination as to whether the student should be promoted or retained. If the school principal determines that the student should be promoted, the school principal shall make such recommendation in writing to the district school Superintendent. The Superintendent shall accept or reject the school principal's recommendation in writing.
  - c. In each case of promotion based on "good cause", the student's report card should indicate "grade placement by alternative assignment." Parents should be notified formally in writing that their child is being alternatively assigned to the next higher grade, the reason(s) for the assignment, and the name of the principal who approved the placement. A copy of this notification should be placed in the student's cumulative guidance record.
- (5) A Limited English Proficient (LEP) student is required to meet the same standards for promotion/graduation as non-LEP student unless the LEP student has been enrolled in the ESOL program less than 2 years. In such case the promotion requirements are waived. An LEP student must receive language arts/English instruction through ESOL (English for

speakers of other languages). An LEP student may not be failed if instructional strategies, materials, and testing have not been appropriately modified and documented to meet his/her needs. A student cannot be retained based solely on English language proficiency or based on the results of any single assessment instrument. Promotion of an LEP student in any grade other than grade 3, who has not met district criteria for promotion, must be based on the recommendation of the AIP/LEP committee. An LEP student may be retained only through the action of an LEP committee.

- (6) The assignment of a student in grades K-8 to a higher grade Level which results in the student's skipping of a grade, or part of a grade, should be made only on the basis of exceptionally high achievement by the student and evidence that the student will benefit more from the instructional program at the higher grade Level. The probable long-range academic, social and emotional effects of the decision should be considered. The principal has the responsibility for recommending such assignment. A student will not be accelerated without parental consent and approval of the Superintendent. The student's report should be noted to indicate, "accelerated grade placement." Parent(s) should be notified in writing that their child is receiving an accelerated grade placement to the next high grade, the reasons(s) for the assignment, and the name of the principal who initiated and approved the placement. A copy of the notification should be placed in the student's cumulative guidance record.
- (7) Any student (grades 3-8) who is currently retained because of one (1) course failure and/or failure of one (1) FCAT section for the same course will be allowed to take courses at the next higher grade Level while simultaneously being remediated for the course and/or FCAT section failed if the FCAT SSS Level 1 score is no more that fifty (50) points below Level 2 or the FCAT NRT score is no less than thirty percent (30%). This is a concept referred to as "Bridging". If the student is retained for failing two (2) or more courses and/or two or more sections of FCAT, the student may not be bridged. Also, if the student fails one course and not the same corresponding section on the FCAT, the student may not be bridged. If a student is bridged and has to transfer to another school, the transfer will be approved on a space available basis. Upon meeting the criteria for promotion, as determined by the principal of the school at which the student is enrolled, the student may be promoted to the next higher grade.
- (8) Any student (K-8 except 3<sup>rd</sup> grade) who has been retained in his/her current grade and who meets promotion requirements by demonstrating proficiency/mastery, may be reassigned at any time during the next school year to the next higher grade, upon recommendation of the principal, in consultation with teacher(s), and approval of the Superintendent. This reassignment should occur at the end of a grading period if such assignment results in the student being transferred to another school. To be eligible for mid-year promotion after November 1, a student in third grade must demonstrate mastery of reading skills consistent with the month of promotion to fourth grade. Evidence of demonstrated mastery is as follows:
  - 1. Successful completion of portfolio elements that meet state criteria
  - 2. Satisfactory performance on a locally-selected standardized assessment.

To promote a student using a portfolio as a "good cause" exemption, there must be evidence that demonstrates the student's mastery of the Next Generation Sunshine State Standards in reading equal

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to at least a Level 2 performance on the Grade 3 FCAT Reading. Such evidence must be an organized collection of the student's mastery of the Sunshine State Standard Benchmarks for Language Arts that are assessed by the Grade 3 FCAT Reading.

# The student portfolio must meet the following requirements:

- Be selected by the student's teacher.
- Be an accurate picture of the student's ability and include only student work that has been independently produced in the classroom.
- Include evidence of mastery of the benchmarks assessed by the grade 3 Reading FCAT. For each benchmark, there must be five examples of mastery as demonstrated by a grade of "C" or better.
- Include evidence that the benchmarks assessed by the Grade 3 FCAT Reading have been met. Evidence is to include multiple choice items and passages that are approximately sixty (60) percent literary text and forty (40) percent information text, and that are between 100-700 words with an average of 350 words. Such evidence could include chapter or unit tests from the district's/school's adopted core reading curriculum that are aligned with the Next Generation Sunshine State Standards or teacher-prepared assessments.
- Be an organized collection of evidence of the student's mastery of the Sunshine State Standard Benchmarks for Language Arts that are assessed by the Grade 3 FCAT Reading. For each benchmark, there must be at least five (5) examples of mastery as demonstrated by a grade of "C" or above, and
- Be signed by the teacher and the principal as an accurate assessment of the required reading skills.
- (9) Students that have been in the third grade for three consecutive years (Tier 3 students) must be provided grade Level work for the subject areas that are not at risk. Districts must provide all Tier 3 students with intervention instruction and the option of being placed in a transitional instructional setting.
- (10) The teacher and/or the student study team must carefully evaluate any student who appears to be having difficulty meeting course requirements for promotion. Any student who is retained should receive counseling services and be referred to the student study team for further evaluation by appropriately certificated specialists.
- (11) The school will annually report in writing, to the parent of each student, the progress being made by the student toward achieving state and district grade Level expectations for proficiency in reading, writing, science, social studies, and mathematics. The school will also report to the parent, the results of the student's performance on each state assessment test. The evaluation of each student's progress must be based upon the student's classroom work, observations, tests, district and state assessments, and other relevant information. Progress reporting must be provided to the parent in writing in a format adopted by the district school board. The district School Board must annually publish in the local newspaper, and report in writing to the State Board of Education by September 1<sup>st</sup> of each year, the following information on the prior school year: 1. The provisions of this section relating to public school student progression and the district School Board's policies and procedures on student retention and promotion. 2. By grade, the number and percentage of all students in grades 3 through 10 performing at Levels 1 and 2 on the reading portion of

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- the FCAT. 3. By grade the number and percentage of all students retained in grades 3 through 10. 4. Information on the total number of students who were promoted for "good cause", by each category of "good cause". 5. Any revisions to the district school board's policy on student retention and promotion from the prior year.
- (12) Schools shall provide for the frequent monitoring of the student's progress in meeting the desired Levels of performance. This monitoring should take the form of daily, weekly or chapter exams; teacher observations; or any district assessment. Parents or adult students will be notified in writing at any time during a grading period when it is apparent that the student may fail or is doing unsatisfactory work in any course or grade assignment. Parents or adult students will also be notified in writing at any time during the school year when it is apparent that the student may be retained and may not be eligible for a "good cause" exemption. An acknowledgment of such notification should be obtained and retained by the school. The opportunity for a conference with the teacher, principal or other school official is available to any parent or adult student. Notification to the parent or adult student as specified herein shall be deemed to be directory only, and the failure to so notify the parent or adult student shall not negate or invalidate the action taken.
- (13) Students in grades 1 (one) through 10 (ten) are required to be assessed in reading and mathematics. Science and writing will be assessed at selected grade Levels. Based upon the results of statewide assessments, or teacher recommendation, a student who is substantially deficient in reading, writing, science, or mathematics skills will be provided an Academic Improvement Plan (AIP) and given intensive instruction following the identification of the deficiency. The student's deficiency will be reassessed at the beginning of the next school year, and, if any deficiency still exists, the student will be given additional intensive instruction until the deficiency has been remediated, or the student graduates from high school or is not subject to compulsory school attendance. Remedial instruction provided during high school may not be in lieu of English and mathematics credits required for graduation.
- (14) A personalized middle school success plan will be developed and implemented for each entering sixth (6<sup>th</sup>) grade student who scored below Level 3 in reading on the most recently administered FCAT. The plan must be followed until the student completes the eighth (8<sup>th</sup>) grade or scores at Level 3 or above in reading on the FCAT. The success plan must identify educational goals and intermediate benchmarks for the student in the core curriculum areas; be based upon academic performance data and identification of strengths and weaknesses; include academic intervention strategies and frequency of monitoring, provide innovative methods to promote advancement, and other interventions that have been shown to accelerate the learning process. The success plan must be incorporated in the student's AIP, I.E.P, 504 Plan, and/or ESOL Plan as appropriate. Each principal of a school with grades 6, 7, or 8 shall designate a certified staff member at the school to administer the development and implementation.
- (15) The school will develop the Academic Improvement Plan in consultation with the student's parent(s) immediately following the identification of the deficiency. The plan

must implement improvements designed to assist the student in meeting state and district expectations for proficiency. If the student has been identified as having a deficiency in reading the academic improvement plan shall identify the student's specific areas of deficiency in phonemic awareness, phonics, fluency, comprehension, and vocabulary; the desired Levels of performance in these areas; the instructional and support services to be provided to meet the desired Levels of performance. The district School Board shall assist schools and teachers to implement research-based reading activities that have been shown to be successful in teaching reading to low-performing students. The parents will be notified of the student's progress in correcting the deficiency at the end of each semester until the deficiency has been corrected. Upon subsequent evaluation, if the documented deficiency has not been remediated in accordance with the academic improvement plan, the student may be retained.

- (16) It is the intent of the Gadsden County School District to implement full accountability in terms of student performance as specified in **F.S. 1008.25**. If state assessment results are not available by the first day of post-school planning, promotions will be determined based on the other promotional criteria as specified in this Student Progression Plan. These may include, but are not limited to, the student's portfolio, performance on classroom work, teacher observation, and student performance on teacher-made test and district assessments.
- (17) Teachers of courses in Language Arts, Reading, English, Mathematics, Science, or Social Studies for grade Levels one (1) through ten (10) are required to maintain an individual student portfolio that serves as official documentation that the student has or has not mastered Next Generation Sunshine State Standards for that specific course.

## GENERAL REQUIREMENTS FOR MIDDLE GRADES PROMOTION

## **F.S.** 1003.4156 requires the following:

(1) Beginning with students entering grade 6 in the 2006-2007 school year, promotion from a school composed of middle grades 6, 7, and 8 requires that:

Promotion from a Florida public middle school to high school requires successful completion of all grade Level requirements (grades 6-8) in the public school district. Promotion from middle school requires that a student successfully complete the following courses:

- English 3 middle school or higher courses
- Mathematics 3 middle school or higher courses
- Social Studies 3 middle school or higher courses that include one semester of study of state and federal government and civics education
- Science 3 middle school or higher courses
- Career and Education Planning 1 course (students will develop an electronic Personal Education Plan [ePEP])

Each school must hold a parent meeting either in the evening or on a weekend to inform parents about the course curriculum and activities. Each student shall complete an electronic personal education plan that must be signed by the student, the student's instructor, guidance counselor, or academic advisor, and the student's parent.

For each year in which a student scores at Level l on FCAT Reading, the student must be enrolled in and complete an intensive reading course the following year. Placement of Level 2 readers in either an intensive reading course or a content area course in which reading strategies are delivered shall be determined by diagnosis of reading needs. The Department shall provide guidance on appropriate strategies for diagnosing and meeting the varying instructional needs of students reading below grade Level. Reading courses shall be designed and offered pursuant to the comprehensive reading plan required by **F.S. 1011.62(8).** 

For each year in which a student scores at Level 1 or Level 2 on FCAT Mathematics, the student must receive remediation the following year, which may be integrated into the student's required mathematics course.

(2) Students in grade 6, grade 7, or grade 8 who are not enrolled in schools with a middle grades configuration are subject to the promotion requirements of this section.

| (3) As part of the newly passed requirements for middle grades promotion, each student should be enrolled in a career and education planning course in 7 <sup>th</sup> or 8 <sup>th</sup> grade. The course must include educational planning using the online student advisement system known as Florida Academic Counseling and Tracking for Students at the Internet Web site FACTS.org and shall result in the completing of a personalized academic and career plan. Each student's plan must be signed by the student, the student's parent, and the student's guidance counselor. |
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#### **GRADING SCALE**

#### Grades 6-8:

| <b>Letter Grade</b> | Range   | <b>GPA</b> | Summary                                |
|---------------------|---------|------------|----------------------------------------|
| A                   | 90-100% | 4.0        | Outstanding Progress                   |
| В                   | 80-89%  | 3.0        | Above Average Progress                 |
| C                   | 70-79%  | 2.0        | Average Progress                       |
| D                   | 60-69   | 1.0        | Lowest Passing Grade/Needs Improvement |
| F                   | 0-59%   | 0.0        | Failure                                |
| I                   |         |            | Incomplete                             |

#### PROMOTION CRITERIA FOR A STUDENT IN GRADES 6 THROUGH 8

In order to be promoted to the next higher grade, a student in grades 6 through 8 must receive passing grades in the areas of reading and/or language arts, writing, mathematics and science A student must also score:

- (1) At or above Level 2 on FCAT Mathematics, or achieve a gain score on FCAT Mathematics representing at least a year's growth. In lieu of the FCAT Mathematics requirement, a student may demonstrate mastery through the use of an approved mathematics portfolio or through a district/state approved alternative assessment by scoring at or above the 50<sup>TH</sup> percentile.
- (2) At or above Level 2 on FCAT Reading, or achieve a gain score on FCAT Reading representing at least a year's growth. In lieu of the FCAT Reading requirement, a student may demonstrate mastery through the use of an approved reading portfolio or through a district/state approved alternative assessment by scoring at or above the 50<sup>TH</sup> percentile.
- (3) At or above Level 2 on FCAT Science for a student in grades five (5) or eight (8). In lieu of the FCAT Science requirement, a student may demonstrate mastery through the use of a science portfolio or through a district/state approved alternative assessment by scoring at or above the 50<sup>TH</sup> percentile.
- (5) A 4.0 or higher on the FCAT Writes for students in grades four (4) and eight (8). Alternatively, a student's writing portfolio demonstrating mastery may be used in lieu of this requirement.

#### MANDATORY RETENTION EXEMPTIONS FOR "GOOD CAUSE"

"Good cause" exemption from mandatory retention is the assignment of a student to the next grade Level who has failed to meet grade Level requirements. Students who are eligible for a "good cause" exemption must meet one or more of the following:

- English Language Learner student who has had less than two years of instruction in an English for Speakers of Other Languages program;
- Student with disabilities whose individual education plan indicates that participation in the statewide assessment program is not appropriate, consistent with the requirement of the State Board of Education rule;
- Student who demonstrates, through a student portfolio, that the student is reading on grade Level, as evidenced by demonstration of mastery of the Next Generation Sunshine State Standards in reading equal to at least a Level 2 performance on the FCAT;
- Student with disabilities who participated in the FCAT and who has an individual education plan or a Section 504 plan that reflects that the student has received the intensive remediation in reading, as required by paragraph (4)(b), for more than two years but who still demonstrates a deficiency in reading and was previously retained;
- Student who has received the intensive remediation in reading as required by paragraph (4)(b) for two or more years but still demonstrates a deficiency in reading and who was previously retained for a total of two years; and/or
- Student who demonstrates an annual (one year) learning gain on FCAT in the area of Reading.

#### HIGH SCHOOL CREDIT

Middle school students may take high school courses for high school credit. Such students, along with his/her parent/guardian, will receive academic counseling regarding the consequences of their choices. To promote academic progress and instructional validity, middle school and high school principals shall be responsible for ensuring teacher collaboration in the selection of text, development of curricula, and development of comprehensive assessment exams for middle school courses intended to earn high school credit. Middle school students taking courses for high school credit may retake the same or comparable course in high school for any grade earned less than B. **F.S. 1003.43(5)(e).** Note: Only Algebra I, Algebra I Honors, Algebra IA & Algebra IB, Introduction to Technology, and Agriscience Foundations are eligible for middle grades weighted grading.

# HIGH SCHOOL STUDENT PROGRESSION PLAN



# GENERAL PROCEDURES FOR PROMOTION AND ALTERNATIVE ASSIGNMENT IN GRADES 9-12

- (1) No student may be assigned to a grade Level based solely on age or other factors that constitute social promotion. Each student must participate in the statewide assessment tests required by s.1008.22. A student not meeting the specified Levels of performance in reading, writing, mathematics, and/or science as defined herein, must be provided with additional diagnostic assessment to determine the nature of the student's difficulties and areas of academic need. Based upon the results of statewide assessments or based on teacher recommendation, a student who is substantially deficient in reading, mathematics, science, and/or writing skills will be given intensive instruction following the identification of the deficiency. Intensive instruction may include, but is not limited to, participation in tutoring, mentoring, or curriculum modification. The student's proficiencies will be reassessed at the beginning of the following grade, and, if any deficiency is still present, the student will be given additional intensive instruction different from the previous year that takes into account the student's learning style on an ongoing basis until the deficiency has been remediated, or he/she graduates from high school or is not subject to compulsory attendance.
- (2) The district School Board shall assist schools and teachers to implement reading strategies that research has shown to be successful in improving reading among low performing\_readers. The parent of any student must be immediately notified in writing if his/her child has been identified as having a substantial deficiency in reading. The notification must include a description and explanation of the services currently being provided to the child and the proposed supplemental services and supports that will be provided to the child that are designed to remediate the identified area of reading deficiency. Strategies must be included for parents to use in helping their child succeed in reading proficiency.
- (3) Request for "good cause" exemptions for a student who demonstrates acceptable performance in reading through alternative standardized reading assessment, or through a student portfolio of Next Generation Sunshine State Standards mastery, shall adhere to the following guidelines:
  - a. Documentation shall be submitted from the student's teacher to the school principal indicating that the promotion of the student is appropriate and is based upon the student's academic record. In order to minimize paperwork requirements, such documentation shall consist only of the current AIP/IEP, report card, or student portfolio.
  - b. The school principal shall review and discuss the request with the teacher and make a determination as to whether the student should be promoted or retained. If the school principal determines that the student should be promoted, the school principal shall make such recommendation in writing to the district school Superintendent. The Superintendent shall accept or reject the school principal's recommendation in writing.

- c. In each case of promotion based on "good cause", the student's report card should indicate "grade placement by alternative assignment." Parents should be notified formally in writing that their child is being alternatively assigned to the next higher grade, the reason(s) for the assignment, and the name of the principal who approved the placement. A copy of this notification should be placed in the student's cumulative guidance record.
- (4) A Limited English Proficient (LEP) student is required to meet the same standards for promotion/graduation as non-LEP student unless the LEP student has been enrolled in the ESOL program less than 2 years. In such case the promotion requirements are waived. An LEP student must receive language arts/English instruction through ESOL (English for speakers of other languages). An LEP student may not be failed if instructional strategies, materials, and testing have not been appropriately modified and documented to meet his/her needs. A student cannot be retained based solely on English language proficiency or based on the results of any single assessment instrument. Promotion of an LEP student in any grade other than grade 3, who has not met district criteria for promotion, must be based on the recommendation of the AIP/LEP committee. An LEP student may be retained only through the action of an LEP committee.
- (5) The teacher and/or the student study team must carefully evaluate any student who appears to be having difficulty meeting course requirements for promotion. Any student who is retained should receive counseling services and be referred to the student study team for further evaluation by appropriately certificated specialists.
- (6) The school will annually report in writing, to the parent of each student, the progress being made by the student toward achieving state and district grade Level expectations for proficiency in reading, writing, science, social studies, and mathematics. The school will also report to the parent, the results of the student's performance on each state assessment test. The evaluation of each student's progress must be based upon the student's classroom work, observations, tests, district and state assessments, and other relevant information. Progress reporting must be provided to the parent in writing in a format adopted by the district School Board. The district School Board must annually publish in the local newspaper, and report in writing to the State Board of Education by September 1<sup>st</sup> of each year, the following information on the prior school year: 1. The provisions of this section relating to public school student progression and the district School Board's policies and procedures on student retention and promotion. 2. By grade, the number and percentage of all students in grades 3 through 10 performing at Levels 1 and 2 on the reading portion of the FCAT. 3. By grade the number and percentage of all students retained in grades 3 through 10. 4. Information on the total number of students who were promoted for "good cause", by each category of "good cause". 5. Any revisions to the district School Board's policy on student retention and promotion from the prior year.
- (7) Schools shall provide for the frequent monitoring of the student's progress in meeting the desired Levels of performance. This monitoring should take the form of daily, weekly or

chapter exams; teacher observations; or any district assessment. Parents or adult students will be notified in writing at any time during a grading period when it is apparent that the student may fail or is doing unsatisfactory work in any course or grade assignment. Parents or adult students will also be notified in writing at any time during the school year when it is apparent that the student may be retained. An acknowledgment of such notification should be obtained and retained by the school. The opportunity for a conference with the teacher, principal or other school official is available to any parent or adult student. Notification to the parent or adult student as specified herein shall be deemed to be directory only, and the failure to so notify the parent or adult student shall not negate or invalidate the action taken.

- (8) Students in grades 1 (one) through 10 (ten) are required to be assessed in reading and mathematics. Science and writing will be assessed at selected grade Levels. Based upon the results of statewide assessments, or teacher recommendation, a student who is substantially deficient in reading, writing, science, or mathematics skills will be provided an Academic Improvement Plan (AIP) and given intensive instruction following the identification of the deficiency. The student's deficiency will be reassessed at the beginning of the next school year, and, if any deficiency still exists, the student will be given additional intensive instruction until the deficiency has been remediated, graduates from high school, or is not subject to compulsory school attendance. Remedial instruction provided during high school may not be in lieu of English and mathematics credits required for graduation.
- (9) The school will develop the Academic Improvement Plan in consultation with the student's parent(s) immediately following the identification of the deficiency. The plan must implement improvements designed to assist the student in meeting state and district expectations for proficiency. If the student has been identified as having a deficiency in reading the academic improvement plan shall identify the student's specific areas of deficiency in phonemic awareness, phonics, fluency, comprehension, and vocabulary; the desired Levels of performance in these areas; the instructional and support services to be provided to meet the desired Levels of performance. The district School Board shall assist schools and teachers to implement research-based reading activities that have been shown to be successful in teaching reading to low-performing students. The parents will be notified of the student's progress in correcting the deficiency at the end of each semester until the deficiency has been corrected. Upon subsequent evaluation, if the documented deficiency has not been remediated in accordance with the academic improvement plan, the student may be retained.
- (10) It is the intent of the Gadsden County School District to implement full accountability in terms of student performance as specified in Florida Statutes. If state assessment results are not available by the first day of post-school planning, promotions will be determined based on the other promotional criteria as specified in this Student Progression Plan. These may include, but are not limited to, the student's portfolio, performance on classroom work, teacher observation, and student performance on teacher-made test and district assessments.

- (11) Teachers of courses in Language Arts, Reading, English, Mathematics, Science, or Social Studies for grade Levels one (1) through ten (10) are required to maintain an individual student portfolio that serves as official documentation that the student has or has not mastered Next Generation Sunshine State Standards for that specific course.
- (12) For each year in which a student scores at Level 1 on FCAT Reading, the student must be enrolled in and complete an intensive reading course the following year. Placement of Level 2 readers in either an intensive reading course or a content area course in which reading strategies are delivered shall be determined by diagnosis of reading needs.
- (13) For each year in which a student scores Level 1 or Level 2 on FCAT Mathematics, the student must receive remediation the following year. These courses may be taught through applied, integrated, or combined courses and are subject to approval by the Department for inclusion in the Course Code Directory.
- (14) Credit recovery courses shall be offered so that students can simultaneously earn an elective credit and the recovered credit.
- (15) Parents of students who have a cumulative grade point average (GPA) of less than .5 above the 2.0 cumulative GPA required for graduation (less than a 2.5) at the end of each semester in grades 9, 10, 11, and 12 shall be notified that the student is at risk of not meeting the graduation requirements. The notice shall contain an explanation of the policies the district has in place to assist the student in meeting the GPA requirement. **F.S.1003.43(5)(e)(2).** In addition, at the beginning of each school year, parents of students in or entering high school will be notified of the opportunity and benefits of Advanced Placement, , Dual Enrollment, and Florida Virtual School courses.

#### TRANSFER OF CREDITS FROM OTHER SCHOOLS

Credits and/or academic grades earned in other schools, home education programs, or institutions may be transferred to the Gadsden County School District in the following manner and under the following conditions:

- (1) All evidence of work or credits earned at another school, community college, or university offered for acceptance shall be based on an official transcript authenticated by the proper school authority.
- (2) Credits and/or academic grades earned in any school or home education program that are documented by an official transcript shall be accepted at face value. Credits and/or academic grades that are not documented by an official transcript will require that the student be placed at the appropriate sequential course Level, and overall performance in classes at the receiving school validates the credits from the previous school or home education program in their entirety.

- (3) Credits earned in a college or area vocational school may be recognized and applied toward a student's graduation requirements. The same standards for course content and performance that apply to the credits earned in the high school apply to credits earned in a college or area vocational program.
- (4) A student transferring to Gadsden County School District from another state or district during his/her senior year shall be permitted to graduate under the requirements of the state or district from which he/she transferred. However, such student must meet the requirements prescribed by **F.S. 1008.22(3)(C)(5)**.
- (5) The number of high school credits transferred shall not exceed the number of credits that could have been earned in the Gadsden County School District during the same period of time.

#### CREDIT EARNED IN TRAVEL-STUDY PROGRAMS

Any student above the ninth grade may earn a maximum of three credits for satisfactory completion of a travel-study program. Based upon a recommendation from the Superintendent, the program must be approved in advance by the School Board. No more than one such credit may be earned during any calendar year. All such credits shall be considered elective credits for purposes of satisfying graduation requirements.

#### HIGH SCHOOL GRADUATION PROGRAM OVERVIEW

Florida students entering their first year of high school in the 2011–2012 school year and thereafter may choose from several options to earn a standard diploma. They are as follows:

- A 4-year, 24-credit program
- A 3-year, 18-credit college preparatory program
- A 3-year, 18-credit career preparatory program

And all students, regardless of graduation program, must still earn a 2.0 on a 4.0 scale and achieve passing scores on the Grade 10 Florida Comprehensive Assessment Test® 2.0 (FCAT) Reading and specific End-of-Course (EOC) assessments to graduate with a standard diploma.

For students who enter 9th grade, course credits required for the 3-year graduation program options listed above include the following:

| English        | 4 credits                                                               |  |
|----------------|-------------------------------------------------------------------------|--|
| Mathematics    | 4 credits to include the following:                                     |  |
|                | Beginning in 2011-2012                                                  |  |
|                | <ul> <li>1 credit in Algebra 1 by passing the EOC assessment</li> </ul> |  |
|                | • 1 credit in Geometry (must take EOC -30% of final course grade)       |  |
|                | 2012-2013 and beyond                                                    |  |
|                | <ul> <li>1 credit in Algebra 1 by passing the EOC assessment</li> </ul> |  |
|                | <ul> <li>1 credit in Geometry by passing the EOC assessment</li> </ul>  |  |
|                | • 1 credit in Algebra 2                                                 |  |
|                |                                                                         |  |
| Science        | 3 credits to include the following:                                     |  |
|                | Beginning in 2011-2012                                                  |  |
|                | • 1 credit in Biology by passing the EOC assessment                     |  |
|                | 2012-2013                                                               |  |
|                | <ul> <li>1 credit in Biology by passing the EOC assessment</li> </ul>   |  |
|                | <ul> <li>1 credit in Chemistry or Physics or its equivalent</li> </ul>  |  |
|                | <ul> <li>1 credit in an equally rigorous science course</li> </ul>      |  |
| Social Studies | 3 credits                                                               |  |
|                | 1 credit in World History                                               |  |
|                | <ul> <li>1 credit in United States History</li> </ul>                   |  |
|                | <ul> <li>.5 credit in United States Government</li> </ul>               |  |
|                | • .5 credit in Economics                                                |  |

In addition, credit requirements specific to the graduation program chosen include the following:

| 24-Credit Program                                   | 1 credit in Fine or Performing Arts, Speech and Debate, or practical Arts 1 credit in physical education to include the integration of health 8 electives                                                                                                                                |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3-Year, 18-Credit<br>College Preparatory<br>Program | 2 credits in foreign language<br>2 credits in electives                                                                                                                                                                                                                                  |
| 3-Year, 18-Credit<br>Career Preparatory<br>Program  | <ul> <li>4 electives</li> <li>3 credits in single career education program and 1 elective credit OR</li> <li>3 credits in single career/technical certificate dual enrollment and 1 elective credit OR</li> <li>4 credits in career education (including 3 education program)</li> </ul> |

# Graduation Requirements for Florida's Statewide Assessments Florida Department of Education/Office of Assessment September 2011 Publication

#### Overview

According to Florida law, students must meet all academic requirements in order to receive a standard high school diploma from a public school. This means that students must take required courses, earn the correct number of credits, maintain a passing grade point average, **and pass the required statewide assessments: FCAT, FCAT 2.0, and/or Florida End-of-Course (EOC) Assessments.** Students who meet these requirements but do not pass the required FCAT or FCAT 2.0 assessments will receive a Certificate of Completion, which is not equivalent to a standard high school diploma. Depending on the school year and grade Level, students who do not pass the required Florida EOC Assessments may not receive course credit. Passing scores for the statewide assessments are determined by the State Board of Education.

# **Graduation Requirements**

• FCAT—Students who entered grade 9 in the 2008-09 school year or prior and were originally scheduled to graduate between 2004 and 2012 must earn passing scores on the Grade 10 FCAT Reading and Mathematics assessments. The required passing scores are as follows:

| FCAT Reading                       | FCAT Mathematics                   |
|------------------------------------|------------------------------------|
| 1926 (scale score of 300) or above | 1889 (scale score of 300) or above |

• FCAT/FCAT 2.0—Students who entered grade 9 in the 2009-10 school year must earn passing scores on the Grade 10 FCAT 2.0 Reading and Grade 10 FCAT Mathematics assessments. The required passing scores are as follows:

| FCAT Reading                       | FCAT Mathematics                   |
|------------------------------------|------------------------------------|
| 1926 (scale score of 300) or above | 1889 (scale score of 300) or above |

• FCAT 2.0 and Florida EOC Assessments—Students who entered grade 9 in the 2010-11 school year and beyond must earn an Achievement Level 3 or higher in order to pass the Grade 10 FCAT 2.0 Reading assessment for graduation purposes. The State Board of Education is scheduled to set the Achievement Level standards for the FCAT 2.0 in December 2011. Once Achievement Levels are established for an EOC assessment, students must pass the EOC assessment by earning an Achievement Level 3 score or higher in order to

Student Progression Plan 2011-2012

earn course credit. The table below provides the school year when these requirements begin for students entering grade 9:

| Achievement Level 3 Requirement<br>Begins for Students Entering Grade 9 | Assessment                                          |
|-------------------------------------------------------------------------|-----------------------------------------------------|
| 2010-11                                                                 | Grade 10 FCAT 2.0 Reading                           |
| 2011-12                                                                 | Algebra 1 EOC Assessment                            |
| 2012-13                                                                 | Biology 1 EOC Assessment<br>Geometry EOC Assessment |

#### **Graduation Options**

• Retaking the Statewide Assessments—Students can retake the FCAT or FCAT 2.0 as many times as they like until they pass it and can enroll for a "free" 13th year of public education should they need additional instruction to successfully pass the assessment. Students currently have up to five opportunities to pass the assessments prior to their scheduled graduation. Students who do not pass the Grade 10 FCAT or FCAT 2.0 in the spring of their sophomore year may retest in fall and spring of their junior and senior years; however, it is important to note that the last administration of the FCAT Reading Retake assessment will occur in spring 2012, and the last administration of the FCAT Mathematics Retake assessment will occur in spring 2013. Students who have not passed the FCAT by its last administration will need to take and pass the FCAT 2.0 Reading assessment by earning the approved concordant passing scores that will be established, or by achieving a concordant score on the SAT or ACT, as described below.

In addition, if students do not pass the required Florida EOC Assessment, they will not earn course credit and must retake the assessment until they pass it.

• Concordant Scores Option—A senior can graduate by receiving a score comparable to the FCAT passing score on the ACT or SAT. The current, approved reading scores may also be used for the Grade 10 FCAT 2.0 Reading assessment for students scheduled to graduate in 2012-13. Students may satisfy the score requirements using various combinations of tests. See the chart below for the concordant scores that must be achieved by graduation year:

| Concordant Scores by Graduation Year |                     |                  |           |            |
|--------------------------------------|---------------------|------------------|-----------|------------|
|                                      | Reading Mathematics |                  |           |            |
|                                      | 2009-10             | 2010-11 to 2012- | 2009-10   | 2010-11    |
|                                      | and prior           | 2013             | and prior | and beyond |
| FCAT                                 | 1926                | 1926             | 1889      | 1889       |
| SAT                                  | 410                 | 420              | 370       | 340        |
| ACT                                  | 15                  | 18               | 15        | 15         |

The option of substituting a concordant passing score at any time became available to students who have not passed the FCAT on July 1, 2010. Prior to July 1, 2010, students were required to take the FCAT at least three times without passing in order to use the concordant scores.

- Community College—Seniors with a Certificate of Completion may enroll in any public community college in Florida by taking the Postsecondary Education Readiness Test (P.E.R.T.) or the Florida College Entry-Level Placement Test (CPT) to determine if they qualify to register for college-credit courses or must take remedial courses to continue their college-preparatory studies.
- Waiver of the FCAT and EOC Graduation Requirements for Students with Disabilities—Students with disabilities who are working toward a standard high school diploma are expected to participate in the FCAT and FCAT 2.0 assessments; however, legislation provides for a waiver of the FCAT and FCAT 2.0 as a requirement for graduation with a standard high school diploma for students with disabilities whose abilities cannot be accurately measured by the statewide assessments after attempting each required assessment at least once. The individual educational plan (IEP) team may request a waiver of the FCAT/FCAT 2.0 requirement for a standard high school diploma for those students with disabilities identified in the Enhanced New Needed Opportunity for Better Life and Education for Students with Disabilities Act (ENNOBLES) who also meet the requirements set forth in Sections 1003.43(11)(b) or 1003.428(8)(b), Florida Statutes. Students with disabilities with Section 504 plans are not eligible for a waiver.

#### STUDENT OPTIONS

Within the five graduation programs, students have multiple options in a variety of areas.

<u>HIGH SCHOOL COURSES IN MIDDLE SCHOOL</u> -Middle school students can take some high school courses for high school credit while in middle school. To encourage this practice, for middle school students who take any high school course for high school credit and earn a grade of "C," "D," or "F" or the equivalent of a grade of "C," "D," or "F," the district grade forgiveness policy must allow the replacement of the grade with a grade of "C" or higher, or the equivalent of a grade of "C" or higher, earned subsequently in the same or comparable course. Course offerings vary by district. For more information, contact your district or your middle school guidance counselor.

ACCELERATION PROGRAMS AND ADVANCED COURSEWORK -Studies show that students who complete a solid academic program in high school, including advanced courses, are more likely to be successful in college. Students in all graduation programs are encouraged to take advantage of advanced course offerings and acceleration programs such as dual enrollment, early admission, Advanced Placement courses, and courses from the Florida Virtual School. These courses are available to all qualified students, no matter which graduation program they choose. For more information, contact your child's school counselor.

<u>DUAL ENROLLMENT AND EARLY ADMISSION</u> -Dual enrollment allows eligible high school students to enroll in postsecondary courses. They earn credit toward high school graduation and, at the same time, earn credit toward a college degree or technical certificate. All 28 public community colleges and some of the state universities in Florida participate in dual enrollment. Students are permitted to take dual enrollment courses on a part-time basis during school hours, after school, or during the summer term. Dual enrollment students do not have to pay registration, matriculation, or laboratory fees. In addition, textbooks for dual enrollment are provided to students free of charge. Early admission is similar to dual enrollment, except that students enroll in college/university courses full time. They earn credits simultaneously toward a college degree and a high school diploma.

<u>ADVANCED PLACEMENT (AP) PROGRAM</u> -The College Board's AP Program is a nationwide program consisting of more than 30 college-Level courses and exams offered at participating high schools. Subjects range from art to statistics. Students who earn a qualifying grade of 3 or above on an AP exam can earn college credit or advanced placement or both, depending on the college or university in which the student enrolls. Students in Florida's public secondary schools enrolled in AP courses do not have to pay to take the exams. For information, visit <a href="https://www.collegeboard.com/student/testing/ap/about.html">www.collegeboard.com/student/testing/ap/about.html</a>.

**SPECIAL DIPLOMA** -Students who have been identified in accordance with State Board of Education rules as "educable, trainable, or profoundly handicapped," "deaf, hard-of-hearing, or dual sensory impaired," "specific learning disabled," "language impaired," "physically impaired with an orthopedic, other health impairment, or traumatic brain injury," "autism spectrum disorder," or "emotional/behavioral disabilities," are not required to meet all the requirements of a standard diploma. Requirements for special diplomas are established by district school boards.

However, the availability of a special diploma does not restrict the right of a student with a disability solely to a special diploma. There are two options available to special diploma students. Special Diploma Option 1 requires the student to:

- earn the minimum number of course credits determined by the local School Board; and
- show mastery of the standards for special diploma.

Special Diploma Option 2 requires the student to:

- be successfully employed for at least one semester, at or above minimum wage
- achieve all annual goals and short-term objectives or benchmarks related to employment and community competencies in the graduation training plan; and
- show mastery of competencies in his or her employment and community competencies training plan.

Students who graduate with a special diploma are entitled to a free appropriate public education (FAPE) until they reach age 22 or receive a standard diploma, whichever comes first. For more information about a special diploma and other graduation options for students with disabilities, contact your child's school counselor, exceptional student education teacher, or visit <a href="http://www.fldoe.org/ese/pdf/diploma.pdf">http://www.fldoe.org/ese/pdf/diploma.pdf</a>.

# BRIGHT FUTURES SCHOLARSHIP REQUIREMENTS FOR 2012 GRADUATES

The Florida Bright Futures Scholarship Program's purpose is to reward students for their academic achievements during high school by providing funding to attend postsecondary education in Florida.

# Florida Academic Scholar (FAS) and Florida Medallion Award (FMS)

Requirements include the following:

16 credits of college preparatory academic courses

- 4 English (3 with substantial writing)
- 4 mathematics (Algebra 1 Level and above)
- 3 natural science (2 with substantial lab)
- 3 social science
- 2 foreign language (sequential, in the same language)
- 3.5 weighted GPA in the above courses, 100 community service hours, and a best composite score of 1270 on the SAT (based on combined Critical Reading and Math sections only) or 28 on the ACT (excluding the writing section) to be a Florida Academic Scholar (FAS)
- 3.0 weighted GPA in the above courses, 75 community service hours, and a minimum score of 970 (based on the combined Critical Reading and Math sections only) on the SAT or 20 on the ACT (excluding the writing section) to be a Florida Medal-lion Scholar (FMS)

Up to 2 additional credits from courses in the academic areas listed above or in fine arts courses from the student's high school transcript may be used to raise their Bright Fu-tures GPA.

| Test Score Requirements for Bright Futures |                                    |     |      |     |
|--------------------------------------------|------------------------------------|-----|------|-----|
|                                            | Academic Scholar Medallion Scholar |     |      |     |
| YEAR                                       | SAT                                | ACT | SAT  | ACT |
| 2012                                       | 1270                               | 28  | 980  | 21  |
| 2013                                       | 1280                               | 28  | 1020 | 22  |
| 2014                                       | 1290                               | 29  | 1170 | 26  |

# GOLD SEAL VOCATIONAL SCHOLARS (GSV) AWARD

Requirements include the following:

16 core credits required for high school graduation

- 4 English
- 4 mathematics (including Algebra 1)
- 3 natural science
- 3 social science (U.S. History, World History, U.S. Government, and Economics)
- 1 fine; OR identified practical Art; OR .5 credit in each
- 1 physical education (to include integration of health)

3.0 weighted GPA in the core credits required for graduation\*

A minimum of 3 career and technical education credits in 1 career program taken over at least 2 academic years with an unweighted 3.5 GPA in those courses

Test Scores – Students must earn the minimum score listed below on each section of the College Placement Test (CPT), SAT, or ACT (test sections cannot be com-bined)

- CPT: Reading 83/Sentence Skills 83/Algebra 72
- SAT: Reading 440/Math 440 (Information at http://www.collegeboard.org)
- ACT: English 17/Reading 18/Math 19 (Information at http://www.act.org)

30 community service hours

\* College or career preparatory diplomas may be used to qualify for GSV, with appropriate career and technical education electives.

**FLORIDA VIRTUAL SCHOOL (FVS)** -The FVS offers high-quality, online high school curricula, including AP courses. The FVS Program can be a resource for students with limited access to AP offerings. All students have the option of taking online courses from the Florida Virtual School. For information, visit www.flvs.net.

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<u>ADULT EDUCATION</u> -Many school districts let high school students take courses through the district's adult education program. Credits earned may be applied to requirements for high school graduation, subject to local School Board policies.

**GED EXIT OPTION MODEL** - GED preparation consists of adult education courses designed to prepare individuals at a ninth grade Level or above to successfully complete the five GED subject area tests leading to qualification for a state of Florida high school diploma. **F.S.1003.435(4)**, requires GED candidates to "be at least 18 years of age on the date of the examination, except that in extraordinary circumstances, as provided for in rules of the district School Board of the district in which the candidate resides or attends school, a candidate may take the examination after reaching the age of 16." A student's eligibility to take the GED test is based on the student not being enrolled in an accredited high school. Because waiting on GED test results implies that a student is seeking to complete their education by earning a GED, it would not be appropriate to reenroll the student into K–12 education. In addition, the diploma date noted on the GED is the actual GED test date. A student can re-enroll in high school as long as their intent is to pursue a high school diploma. A student who seeks to earn only a GED should not be re-enrolled or enrolled in high school.

The Performance-Based Exit Option (formerly GED Exit Option) is an alternative route to graduation for students who are at risk of not graduating on time with their cohort (class with whom the student entered kindergarten) due to credit deficiency, low grade point average, or being over-age for grade. Students who wish to pursue this graduation route must be:

- At least 16 years of age or older and enrolled in a K–12 program
- Enrolled in and attending courses that meet high school graduation requirements (Level 1 courses must be documented on an individual educational plan [IEP] otherwise they are not allowable; GED preparation courses are not permitted)
- In jeopardy of not graduating with their kindergarten cohort and
- Demonstrate evidence of academic ability (7<sup>th</sup> grade reading Level or higher at time of selection, 9<sup>th</sup> grade reading Level or higher at time of testing)

To participate in the Performance-Based Exit Option, it is a requirement that students be enrolled in PK-12. According to the GED Testing Service, participation in the Performance-Based Exit Option is the only allowable exception for a student to take the GED tests while enrolled in PK-12.

#### **GRADING**

# **Grades 6-12**

| <b>Letter Grade</b> | Range   | <b>GPA</b> | <u>Summary</u>                         |
|---------------------|---------|------------|----------------------------------------|
| A                   | 90-100% | 4.0        | Outstanding Progress                   |
| В                   | 80-89%  | 3.0        | Above Average Progress                 |
| C                   | 70-79%  | 2.0        | Average Progress                       |
| D                   | 60-69   | 1.0        | Lowest Passing Grade/Needs Improvement |
| F                   | 0-59%   | 0.0        | Failure                                |
| I                   |         |            | Incomplete                             |

## **GRADE POINT AVERAGE (GPA)**

Students are required to have a minimum cumulative grade point average based on a 4.0 scale for the following: Four-Year Standard 24 Credit and 26-Credit Program – 2.0 unweighted GPA, or the Three-Year Standard 18 Credit College Preparatory Program – 3.5 weighted GPA, or the Three-Year Standard 18 Credit Career Preparatory Program – 3.0 weighted GPA.

#### UNWEIGHTED GPA

The cumulative unweighted grade point average includes all courses taken for credit. It is calculated for high school graduation purposes with the exception of those courses retaken under the Grade Forgiveness Policy.

| Grade | Points |
|-------|--------|
| A     | 4      |
| В     | 3      |
| C     | 2      |
| D     | 1      |
| F     | 0      |

#### WEIGHTED GRADES/GPA

For the purposes of class ranking, high school may use a weighted grading system pursuant to **F.S. 1007.271**. A high school student may earn an additional quality point for a passing grade in any Advanced Placement or dual enrollment course. In addition, specific courses designated as Level III in the state's Course Code Directory and identified as honors courses in the high school program of study may also earn an additional quality point for a passing grade. These quality points increase the point value for credits earned, and when divided by the credits attempted may result in a higher GPA for a student enrolled in these more challenging courses. (**F.S. 1003.437**)

College Level dual enrollment courses must be weighted the same as honors and advanced placement courses. A student must have a 3.0 unweighted GPA in order to enroll in a college credit class, and a 2.0 unweighted GPA in order to enroll in a career certification program. There must be no discrimination against dual enrollment courses in the assigning of weighted grades or the calculation of cumulative grade point averages.

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The cumulative weighted grade point average includes additional weight for Dual Enrollment (DE), Advanced Placement (AP), courses as well as Level III (Advanced) high school courses.

**F.S. 1007.271** (16) requires that school districts must weight dual enrollment courses the same as Advanced Placement courses when grade point averages are calculated. Alternative grade calculation or weighting systems that discriminate against dual enrollment courses are prohibited.

| Grade | Dual Enrollment/<br>AP/IB/AICE Courses | Level III Courses |
|-------|----------------------------------------|-------------------|
|       | Points                                 | Points            |
| A     | 5                                      | 4.5               |
| В     | 4                                      | 3.5               |
| С     | 3                                      | 2.5               |
| D     | 1                                      | 1                 |
| F     | 0                                      | 0                 |

#### HIGH SCHOOL GRADING SYSTEM - RANK-IN-CLASS

Rank-in class shall be for the purpose of college admissions and scholarship applications. The release of such individual student information shall be in accordance with School Board Policy 8330. Rank in class shall be computed on a cumulative unweighted GPA. State universities in Florida recalculate a student's grade point average for admissions purposes in accordance with Florida statute and rule.

Upon a student or parent request, for purposes of admissions to colleges and universities which are not a part of the Florida state system, and for certain scholarship applications, the rank-in-class procedure utilizing only academic subjects on a weighted basis shall be used.

A student selecting one of the three-year graduation options must be included in the overall class ranking for his/her graduation year based on the relative ranking of his/her cumulative GPA. These students are also eligible for consideration as Valedictorian, Salutatorian, and the Talented 20 Program. If the student meets all the requirements, he/she is also eligible for a National Merit Scholarship, a Bright Futures Scholarship, and participation in college athletics. (F.S.1003. 437)

#### HONOR GRADUATES

- Any student with a minimum of 3.50 cumulative weighted GPA at the end of the first semester during his/her graduation year shall be declared an honor graduate, provided that the student maintains a comparable Level of performance during the second semester.
- All high school course grades earned in grades 7-12 are to be included in the grade point average for determining honor graduates with the following exceptions:
   a. Adult education

- b. Pass/fail grades (transfer students)
- c. On-the-job
- d. Lowest grade for a course that is repeated
- The cumulative weighted grade point average as indicated in the chart above shall be utilized in computing a student's grade point average.

#### PROMOTION CRITERIA FOR STUDENTS IN GRADES 9-12

In order to be promoted from grade *9 to grade 10*, a student must have accumulated at least five (5) credits.

In order to be promoted from grade 10 to grade 11, a student must have accumulated at least eleven (11) credits.

In order to be promoted from grade 11 to grade 12, a student must have accumulated at least seventeen (17) credits.

In order to participate in the commencement/graduation exercises, which include Baccalaureate and Class Night, a student must have completed all graduation requirements; which include achieving a passing score on all applicable sections of the Florida Comprehensive Assessment Test, achieving an overall GPA of 2.00, and earning the required number of credits based on the diploma option selected.

#### Points to Remember When Choosing a Graduation Program

- High school credits awarded before grade nine can be counted toward the required credits for all graduation programs.
- Students who meet specified requirements for a comprehensive program of study in career education may be recognized with a career education certification on their high school diploma.
- Students who choose a three-year, 18-credit program may still qualify for acceleration programs (e.g., Advanced Placement dual enrollment, International Baccalaureate) and for a Florida Bright Futures Scholarship if they meet the eligibility and/or admissions requirements for those programs and scholarships.
- Students who choose a three-year, 18-credit program can participate in the National Merit Scholarship Program if they take the Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT) in either the next-to-last year or the last year they are enrolled in high school. Those who take the PSAT/NMSQT in their last year of high school will be entering competition for awards to be offered as they are completing their first year of college.
- Students who choose a three-year, 18-credit program; complete the 18 credits; earn a specified, cumulative weighted GPA (with individual course credit GPA requirements); and pass the Grade 10 FCAT, must graduate at the end of the three years. Students cannot remain in school for a fourth year after graduating from high school.

- Students will lose a year of potential athletics eligibility by opting for a three-year program. Issues such as continued eligibility for high school athletics or other extracurricular activities should be taken into consideration when making the decision.
- Students who choose a three-year, 18-credit program will automatically be assigned to the 24-credit program if they do not earn 5 credits by the end of grade nine or 11 credits by the end of grade 10; do not achieve a score of three or higher on the Grade 10 FCAT Writing+ assessment; do not pass the Grade 10 FCAT; or do not meet credit or GPA requirements by the end of their third year. Passing the Grade 10 FCAT is mandatory.
- The three-year, 18 credit programs are only available to students who will receive a standard diploma.
- Selection of one of the three-year, 18-credit programs must be completed by the student prior to the end of grade nine, and the decision is exclusively up to the student and parent.
- Students who complete the three-year, 18 credit college preparatory program must still satisfy minimum academic core requirements for State University System admissions for admission to those institutions.
- Students who choose the three-year, 18-credit career preparatory program must take their electives in career or technical education courses.
- Students who plan to apply to an out-of-state or private in-state college or university and who are interested in one of the three-year, 18-credit programs should contact those institutions as early as possible for specific admissions requirements.
- Students who choose a three-year, 18-credit program must be treated equally in all ways with students who choose the 24-credit program, including eligibility for graduation honors, valedictorian or salutatorian ranking, the Talented 20 Program, and the Bright Futures Scholarship.

#### **Major Area of interest**

A major area of interest includes four (4) credits in a common area such as sequential courses in a career and technical program, fine and performing arts, or academic content area, selected by the student as part of the student's education plan. A student must earn a total of four (4) credits in a major area of interest. One (1) of these credits may be earned in a practicum, as described in the Course Code Directory. Major areas of interest will be proposed by school districts to the Commissioner of Education and, once approved, will be available for students to consider. When a student is selecting a major area of interest, it is important for educators providing academic advisement to review the student's transcript to advise the student and to help ensure that the student is on track to meet the requirements for the Florida Bright Futures Scholarship Program and the 18 units course distribution requirements for state university system (SUS) admission, if applicable, based on the student's desired postsecondary education goals.

The purposes of a major area of interest are to provide students:

- Opportunities to earn additional credit toward college or technical school, or industry certification in an occupation
- Opportunities to learn more in areas that students might be considering as future professions or lifetime skills

- Opportunities to receive credit and recognition for high Level accomplishments outside of the school day for a supervised activity directly related to the major area of interest
- Opportunities to increase the relevance of the high school experience through more in-depth study in an area students find engaging
- Opportunities to increase the value of "elective" classes
- Opportunities to increase the value of the high school diploma

#### FOREGIVENESS POLICY FOR HIGH SCHOOL COURSES

Forgiveness for required courses shall be limited to replacing a grade of "D" or "F" with a grade of "C" or higher earned subsequently in the same or comparable course. Forgiveness of elective courses shall be limited to replacing a grade of "D" or "F" with a grade of "C" or higher earned subsequently in another course. The only exception to these forgiveness policies shall be made for a student in the middle grades who takes any high school course for high school credit and earns a grade of "C", "D", or "F". In such case, the district forgiveness policy must allow the replacement of the grade with a grade of "C" or higher earned subsequently in the same or comparable course. In all cases of grade forgiveness, only the new grade shall be used in the calculation of the student's grade point average. Any course grade not replaced according to this forgiveness policy shall be included in the calculation of the cumulative grade point average required for graduation. **F.S. 1003.43(5)(e)** 

#### **DIPLOMAS, CERTIFICATES AND ENDORSEMENTS**

A student attending Gadsden County School District may seek one of the following types of diplomas:

- Standard diploma;
- Standard diploma with a College Ready, Tech Prep, or Florida Gold Seal Career and Technical Endorsement;
- Certificate of completion; or a
- Special diploma or special certificate of completion.

#### STANDARD DIPLOMA REQUIREMENTS FOR STUDENTS ENTERING FROM OUT-OF-STATE OR FOREIGN STUDENTS

Students entering Gadsden County School District at the eleventh or twelfth grade from out-ofstate or from a foreign country may waive or modify the credit requirements for a standard diploma. These entering students must meet the following criteria:

- 1. A cumulative GPA of 2.0 or above;
- 2. A passing score on the Tenth grade FCAT, or a state approved alternative assessment with an established concordant passing score; and
- 3. Met all the credit requirements of the transferring school system.

These entering students are eligible for intensive assistance based upon demonstrated student need in any of the following areas:

- 1. English language skills for ELL/ESOL students with less than two years in the program,
- 2. Mastery of benchmarks contained in the Next Generation Sunshine State Standards, and/or
- 3. GED Exit Option.

A student defined under this subsection receiving a certificate of completion is eligible to take the College Placement Test (CPT) and to be admitted into remedial or credit courses at a state community college. The certificate of completion must contain "CPT Eligible" and is reported with a W8 withdrawal code in order to identify the student as eligible for admission to community college.

A student defined under this sub-section may participate in an adult general education program, and is exempt from any tuition or fees. A student attending an adult general education program may retake the 10<sup>th</sup> grade FCAT an unlimited number of times, and upon meeting FCAT graduation requirements is eligible for a standard diploma. **F.S.1003.433** 

#### STANDARD DIPLOMA ENDORSEMENTS - COLLEGE-READY ENDORSEMENT

The student must meet the requirements for a standard diploma.

The credits must be earned in the following disciplines:

- 1. Algebra, 2 credits; Geometry, 1 credit (or equivalents);
- 2. Biology, 1 credit; Chemistry, 1 credit; Physics, 1 credit (or equivalents);
- 3. Foreign Language, 2 sequential credits (or equivalents); and
- 4. Honors or College English, 1 credit; (or equivalent).

The student must also meet the following requirements:

- 1. An acceptable score of at least 1000 on the Scholastic Aptitude Test (SAT), or 20 on the Enhanced American College Test (ACT), or a passing score on the College Placement Test; and
- 2. Earn a grade of C or better in each course used to qualify for the endorsement (D grades count toward graduation, but do not meet requirements for the endorsement).

The college-ready diploma entitles a student to admission in any public post-secondary program, which terminates with a technical certificate, an A.S., or A.A. degree, without having to take a placement test.

#### FLORIDA GOLD SEAL CAREER AND TECHNICAL ENDORSEMENT

The student must meet all requirements for a standard diploma, and she/he must complete a vocational job preparatory program consisting of a minimum of three credits. The student must meet these other conditions for Gold Seal Endorsement:

The student must demonstrate competency related to the specific job preparatory programs as evidenced by passing a countywide career and technical examination; basic skills of reading, writing and computation relating to the occupation as evidenced by passing the FCAT; and general skills and knowledge related to employability as evidenced by the interview required during the verification process.

The student must earn a minimum cumulative unweighted grade point average of 3.5 on a 4.0 scale for courses taken in the vocational job preparatory program and an overall 3.0 grade point average.

Applications for the Florida Gold Seal Career and Technical Endorsement must be submitted by each school's guidance department to the Department of Education no later than April 1 of the student's senior year. **F.S. 1003.43(9)** 

#### **CERTIFICATE OF COMPLETION**

Gadsden County School District may award a Certificate of Completion to a student who completes standard graduation course credit requirements, but who is unable to earn a passing score on the FCAT, completes all requirements in student progression and remedial instruction, achieves a cumulative grade point average requirement as specified in paragraph (5) (c) or completes all other requirements prescribed by the district School Board. Students may elect to remain in secondary school as full-time or part-time students for up to one additional year and receive instruction to remedy the deficiencies. A student who has received a certificate of

completion who subsequently meets the requirements for a standard high school diploma shall be awarded a standard high school diploma whenever the requirements are completed. Additionally, the awarding of a certificate of completion is limited to those students choosing the 4-year 24 credit or 26 credit general high school graduation program and is not applicable to the three-year accelerated graduation program. **F.S. 1003.43** (10)(b)

The student must be counseled and made aware of the alternatives available.

Students who have met all requirements for the standard high school diploma except for passage of the grade 10 FCAT or an alternate assessment by the end of grade 12 must be provided the following learning opportunities:

- 1. participation in an accelerated high school equivalency diploma preparation program during the summer (if available);
- 2. upon receipt of a certificate of completion, be allowed to take the College Placement Test and be admitted to remedial or credit courses at a state community college, as appropriate; and
- 3. participation in an adult general education program as provided in **F.S. 1004.93** for such time as the student requires to master English, reading, mathematics, or any other subject required for high school graduation.

A student who attends an adult general education program shall have the opportunity to take the Grade 10 FCAT an unlimited number of times in order to receive a standard high school diploma. **F.S. 1003.433(2)(a)-(c)** 

#### STANDARD DIPLOMA REQUIREMENTS FOR A GED EXIT OPTION

A high school student may not receive special assistance toward earning a General Educational Development (GED) test unless the student has met all other graduation requirements with the exception of the 2.0 GPA. In addition, a student enrolled in an approved GED Exit Option program may receive special assistance in passing the GED test and mastering the necessary skills to pass the FCAT.

A student must pass FCAT requirements and the GED in order to receive a Standard Diploma under the GED Exit Option. Requirements to participate in the GED Exit Option are updated yearly. This option is available only to students who are past the compulsory attendance age. **F.S. 1003.43(5)** 

#### SPECIAL DIPLOMA

The student must have been enrolled in the special education program and completed all requirements of federal and state guidelines governing placement in the special education program. A student with disabilities pursuing a special diploma must meet all the requirements set forth in the district's policies and procedures for students with disabilities. A student classified as Profoundly Mentally Handicapped (PMH) may qualify if the student meets all the district requirements for a PMH student. **F.S.1003.438** 

#### SPECIAL CERTIFICATE OF COMPLETION

A student must have met the requirements for a special diploma except for demonstrated mastery of special state minimum requirements for his exceptionality. The student must be counseled and made aware of the alternatives available. An exceptional student pursuing a special certificate of completion must meet requirements. A student classified as Profoundly Mentally Handicapped (PMH) may qualify if the student meets all the district requirements for a PMH student. **F.S.1003.438** 

#### ALTERNATIVE TO A STANDARD DIPLOMA

#### **CERTIFICATE OF COMPLETION**

- A student must have met all other requirements for a standard diploma except he/she has not passed the FCAT or the minimum grade point average necessary for graduation.
- The student has been counseled and made aware of the alternatives available.
- A student may continue to master the Next Generation Sunshine State Standards assessed on the 10<sup>th</sup> grade FCAT after the senior year as long as she/he meets one of the following conditions:
  - Full-time or part-time high school enrollment for one additional year,
  - Adult school enrollment, and/or summer school enrollment.
- A student holding a certificate of completion that is able to pass the FCAT requirements for graduation may receive a standard diploma. **F.S.1003.43(9-10)**

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#### FLORIDA DEPARTMENT OF EDUCATION RESOURCES

**FACTS.org** is Florida's free academic advising website. The site includes services to help students prepare for success in school and beyond. FACTS.org makes it easy for public middle and high school students and their parents to be actively involved in their academic and career planning. By establishing a log-in ID, students can create an ePersonal Education Plan (ePEP) that maps out high school coursework according to individual goals. Students can also monitor their progress by running evaluations against transcript information and the requirements for high school diplomas, State University System admissions, Bright Futures Scholarships, and a new federal grant called the Academic Competitiveness Grant (ACG). FACTS.org services support Department of Education initiatives and legislative reforms. For more information, go to <a href="http://www.facts.org">http://www.facts.org</a> or contact the FACTS.org Help Desk toll-free at (866) 324-2618 or via e-mail at <a href="mailto:facts@admin.usf.edu">facts@admin.usf.edu</a>.

**Florida Counseling for Future Education Handbook** is a comprehensive guide designed for Florida's middle and high school counselors to help advise students who will enroll in Florida's postsecondary institutions. The Handbook is updated annually with the most current version available on FACTS.org. Please select "Advising Manuals" from the home page main menu.

Office of Student Financial Assistance (OSFA) administers state-funded grants/scholarship programs and federal student loan financial aid programs to assist students with the costs of postsecondary education. For information, go to <a href="http://www.floridastudentfinancialaid.org">http://www.floridastudentfinancialaid.org</a> or call toll-free 1-(888) 827-2004.

**Federal Student Aid** is your source for free information from the U.S. Department of Education on preparing for and funding education beyond high school. Visit <a href="http://www.studentaid.ed.gov">http://www.studentaid.ed.gov</a>.

**Talented 20 Program** provides eligible students guaranteed admission to one of the 11 state universities. Please note that while eligible students are guaranteed admission to one of the state universities, they may not necessarily be admitted to the campus of their choice. These students are given *priority funding* from the Florida Student Assistance Grant Program, although this program provides no scholarships. For more information on how to qualify, visit <a href="http://www.fldoe.org/Talented20/">http://www.fldoe.org/Talented20/</a> or call the Student Support Services Project office at (850) 922-3727.

**FCAT Explorer** offers five free online programs for Florida's public school students that offer practice for the skills tested on the FCAT and include features to help students get the most from their study time. The system features three practice programs created especially for middle school students—Reading Island, Interactive Library, and Math Navigator—and two practice programs created for grade ten students—Reading Timeline and Math Timeline. Students may use the system on any computer connected to the Internet, whether at school, at the library, or at home. Visit <a href="http://www.fcatexplorer.com">http://www.fcatexplorer.com</a>.

**CHOICES** website is a comprehensive career information system that uses a flexible approach combining graphics, multimedia, and search strategies to allow students to explore career and educational options. The site includes links to key websites related to career exploration to help

students plan for a career. Visit <a href="http://www.Florida.echoices.com">http://www.Florida.echoices.com</a> .

**Career Voyages** website provides information and guided support for students in determining the best career path for their interests and abilities. The site includes Florida-specific information about high-growth jobs with better wages, including new career fields, video tours for students, and an online interest inventory. Visit <a href="http://www.careervoyages.gov">http://www.careervoyages.gov</a>.

**Major Areas of Interest (MAI)** is a means by which a student can explore areas of interest in depth. Students entering grade nine in 2007-2008 and thereafter will select a MAI as part of their required electives for graduation. For more information and to view a list of MAIs available in your school district, visit <a href="http://www.fldoe.org/APlusPlus/">http://www.fldoe.org/APlusPlus/</a> or <a href="http://www.FACTS.org">http://www.FACTS.org</a>.

#### FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM

This program consists of three types of merit-based scholarships for Florida resident high school graduates. Students are eligible to claim their scholarships for up to three years following graduation for either full-time or part-time study in Florida public and private post secondary institutions, including proprietary vocational schools. Beginning in the ninth grade year, guidance counselors, teachers, and school administrators will monitor each student's eligibility to participate in these scholarship programs. The scholarships are known by the following names:

- Florida Academic Scholars Award,
- Florida Merit Scholars Award, and
- Florida Gold Seal Vocational Scholars Award

The amount and type of scholarship award is based on the student's high school grade point average (GPA), the courses the student took in high school, the type of program in which the student enrolls, and the number of student credit hours in which the student enrolls. Participation in the Florida Bright Futures Scholarship Program is defined by s. 1009.53, F.S. The rules, policies, and procedures are followed as stated in the Florida Bright Futures High School Guide and the Florida Bright Futures Post-secondary Guide published by the Florida Department of Education. Details are also available at the Bright Futures website, <a href="http://www.MyFloridaEducation.com/brfuture">http://www.MyFloridaEducation.com/brfuture</a>.

| Higher Education Admission and<br>Bright Futures Requirements                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                       |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| State University System                                                                                                                                                                                                                                                                                                                                                      | Florida Community College System Adn                                                                                                                                                                                                                                                                                                                                  |                               | Bright Futures Scholarship Requirements for                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |
| (SUS) Admission Requirements  To qualify to enter one of Florida's public universities, a student must meet the following requirements:                                                                                                                                                                                                                                      | Requirements  To qualify to enter an associate degree program at one of Florida Community colleges, a student must:                                                                                                                                                                                                                                                   |                               | a Academic Scholars/Florida Medallion Scholars must have: credits in college preparatory courses in the following areas:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| high school graduation with a standard diploma, and   a minimum grade point average in high school academic core courses, and   minimum admissions test scores (ACT or SAT)                                                                                                                                                                                                  | □ Graduate with a standard high school diploma  OR □ Earn a high school equivalency diploma  OR □ Have previously demonstrated competency in college credit postsecondary coursework  AND □ Demonstrate readiness for collegelevel communication and computation skills (often determined by exam or standardized test scores)  For those students interested in non- |                               | 4 English (3 with substantial writing) 3 mathematics (algebra I and above) 3 natural science (2 with substantial lab) 3 social science 2 foreign language (in the same language) to three additional credits from courses in the academic areas listed ove and/or AP, IB, or AICE fine arts courses calculate a higher GPA .5 weighted GPA in the above courses; 75 hours community vice; and a minimum score of 1270 on the SAT or 28 on the ACT to a Florida Academic Scholar (FAS) .0 weighted GPA in the above courses and a minimum score of 970 the SAT or 20 on the ACT to be a Florida Medallion Scholar MS).  a Gold Seal Vocational (GSV) Scholars <sup>7</sup> must have: 5 credits in the following areas: 4 English |  |
| The 18 high school credits required for                                                                                                                                                                                                                                                                                                                                      | degree certificate programs, please see an admissions counselor as requirements may vary.  The 18 high school credits                                                                                                                                                                                                                                                 | √<br>√                        | 4 mathematics (including algebra I0 3 natural science 3 social science (American history, world history, American government, and economics)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |
| SUS admission are:   √ 4 English (3 with substantial writing)  √ 4 mathematics (algebra I and above) √ 3 natural science (2 with substantial lab) √ 3 social science √ 2 foreign language (in the same language) √ 3 approved electives (in certain combinations)  Students must meet with their school counselor to ensure that courses satisfy SUS admission requirements. | recommended for community college admission are:   √ 4 English (3 with substantial writing) √ 3 mathematics (algebra I and above) √ 3 natural science (2 with substantial lab) √ 3 social science √ 2 foreign language (in the same language) √ 3 approved electives (in certain combinations)                                                                        | ☐ A 3 ☐ 3 c cree tho ☐ A 1 SA | I fine arts 1 physical education to include the integration of health 3.0 weighted GPA in the above courses (for a 24-credit diploma) areer/technical job-preparatory or technology education program edits in one career/technical program with an unweighted 3.5 GPA in ose courses minimum score listed below on each subsection of either the CPT or ACT (Subsections of different test types may not be combined.) CPT: Reading 83/Sentence Skills 83/Algebra 72 AT: Verbal 440//Math 440 aCT: English 17/Reading18/Math 19                                                                                                                                                                                                 |  |
| <sup>7</sup> College or career prepara                                                                                                                                                                                                                                                                                                                                       | atory diplomas may be used to qualify for GS                                                                                                                                                                                                                                                                                                                          | V, with                       | appropriate career/technical education electives.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |

For other ways to qualify for Bright Futures, visit <u>www.floridastudentfinancialaid.org</u>.

# K-12 EXCEPTIONAL STUDENTS PROGRESSION PLAN



#### PROMOTION WITHIN GRADES K-12 FOR EXCEPTIONAL STUDENTS

Most students with a disability are required to meet regular standards with appropriate accommodations. Promotion of a student with a disability who has not met district criteria for promotion, requires a current IEP indicating that a disabling condition exists, and the disabling condition impacts his/her progress in the general curriculum to such an extent that special standards are being followed, and the student is therefore exempt from general promotion requirements. Students with disabilities may not be retained if appropriate accommodations, specified on the IEP, have not been provided.

A student who has been properly identified as intellectually disabled, hearing impaired, specific learning disabled, emotional behavioral disabled, physically impaired or language impaired may be exempt. The IEP must indicate that the disabling condition of the student impacts progress in the general curriculum to such an extent that special standards will be followed. A student who has been classified as gifted, hospital/homebound, visually impaired or speech impaired may not be exempt, except when dually enrolled in another exceptional program as described above.

#### (1) ACCOMMODATIONS AND MODIFICATIONS OF INSTRUCTION AND GRADING (PK-12)

The following modifications, if specified on the IEP, may be used in EITHER the regular classroom AND/OR the ESE classroom and will result in ESE grading and/or special credit leading to a special diploma:

- a. Lower the content Level to the student's performance Level, or
- b. Use special performance standards or ESE curriculum standards for instruction.

The following accommodations authorized by the Department of Education and specified in the student's IEP will not result in ESE grading on the report card or affect the type of credit earned for a standard diploma:

- a. An increase or decrease in the instructional time.
- b. Variations in instructional strategies such as:
  - 1. Change of presentation technique
  - 2. Decrease of assignment quantity, without lowering comprehension or difficulty, and/or
  - 3. Oral presentation/evaluation methods as opposed to independent reading/written tests.
- c. Teacher instruction or student response through special communication system(s).
- d. Exceptional student certification required of the student's teacher.
- e. Modification of test administration procedures and other evaluation systems to

- accommodate the student's disability.
- f. Modification of the outcomes and student performance standards for vocational courses or programs based on specific requirements for the individual's vocational needs
- (2) MODIFICATIONS OF THE STATE STUDENT ASSESSMENT TEST INSTRUMENTS AND PROCEDURES FOR EXCEPTIONAL STUDENTS AND OTHER ELIGIBLE HANDICAPPED STUDENTS AS DEFINED BY SECTION 504 (PK-12)
  - a. A student enrolled in the program for the gifted is not eligible for any testing modifications, unless he/she is dually enrolled in another exceptional program.
  - b. The modifications as outlined in (1) above are authorized for any student who has been determined to be an eligible exceptional student pursuant to State Board Rules **6A-6.0301** and **6A-6.0331**, and has a current IEP, or who has been determined to be a handicapped person pursuant to State Board Rule **6A-19.001(6)** and has a current accommodation plan.

#### GRADUATION REQUIREMENTS FOR EXCEPTIONAL STUDENTS

#### (1) STANDARD DIPLOMA

Students with disabilities should not be limited to a special diploma or special certificate of completion. A student, after an appropriate request, referral and placement, may pursue a standard diploma or certificate of completion. In order to provide students with disabilities the opportunity to meet graduation requirements for a standard graduation option and standard diploma, schools may use one of the following strategies:

- Assignment of the exceptional student to an exceptional education class for instruction in a basic course with the same student performance standards as those required of non-exceptional students in the district school board student progression plan, or
- b. Assignment of the exceptional student to a basic education class where the student receives appropriate accommodations.

The strategies employed will be based upon an assessment of the student's needs and shall reflect the decision in the student's current Individual Educational Plan (IEP).

A student with a disability for whom the IEP committee determines that the FCAT cannot accurately measure the student's abilities taking into consideration all allowable accommodations, shall have the FCAT requirement waived for the purpose of receiving a standard high school diploma. This waiver can be granted after the student meets the following criteria:

- a. Be identified as a student with a disability, as defined in **F.S. 1007.02(2).**
- b. Have an individual educational plan (IEP)
- c. Have been provided with instruction to prepare students to demonstrate proficiency in the core content knowledge and skills necessary for grade-to-grade progression and high school graduation (F.S.1003.428(8)(a), F.S. 1003.43(11)(1), F.S. 1008.25(3)(c)(8).
- d. Have taken the Grade 10 FCAT with appropriate allowable accommodations at least twice, once in grade 10 and once in grade 11
- e. Be progressing toward meeting the state's credit/course and cumulative grade point average (GPA) requirements and any other district requirements for graduation with a standard diploma as described in **F.S.** 1003.428(1) or **F. S.** 1003.43(1).

In accordance with **F.S.** 1008.22(3)(c)(6). Student assessment program for public schools, students who have received instructional accommodations in the classroom that are non-allowable on the FCAT may be considered for the waiver from the FCAT graduation requirement if the student meets all of the criteria noted above.

Note: Parents of each exceptional student eligible to earn a special diploma shall be notified of

the options.

#### (2) SPECIAL DIPLOMA – Option I

The student must have been enrolled in the exceptional student education program and completed all requirements of federal and state guidelines governing placement in the exceptional student education program. A student with disabilities pursuing a special diploma must meet all the requirements set forth in the district's policies and procedures for students with disabilities. (F.S.1003.438)

A student will be required to meet the Sunshine State Access Standards for Special Diploma when they graduate. The requirements for a student identified as being intellectually disabled, hearing impaired, specific learning disabled, emotional behavioral disabled, physically impaired, or language impaired are:

- 1. Demonstration of proficiency at the independent, supported, or participatory Level of each Sunshine State Standard for Special Diploma prescribed in State Board Rule **6A-1.094019(1)(h)** as determined through the IEP process; and
  - 2. Completion of twenty four (24) course credits for a special diploma, for independent and supported Levels, and sixteen (16) credits for the participatory Level; and
  - 3. Achieve a grade point average of 2.0 or above; and
  - 4. Meet the Gadsden County course/credit requirements as follows:

#### a. **Independent Level**

| Reading or Learning Strategies | 1   |
|--------------------------------|-----|
| Social Studies                 | 2   |
| Language Arts                  | 3   |
| Mathematics                    | 3   |
| Science/Health                 | 3   |
| Life Management                | 0.5 |
| Career Education               | 4   |
| Physical Education             | 1   |
| Electives                      | 6.5 |
| Total Credits                  | 24  |

#### b. **Supported Level**

| Communications                  | 4 |
|---------------------------------|---|
| Academics                       | 4 |
| Personal and Home Living Skills | 4 |
| Leisure/Recreation              | 4 |
| Career Education                | 4 |
| Electives                       | 4 |

|    | Total Credits                       | 24 |
|----|-------------------------------------|----|
| c. | Participatory Level                 |    |
|    | Cognitive and Linguistic Skills     | 4  |
|    | Life Sustaining and Environmental   |    |
|    | Interaction Skills                  | 8  |
|    | Leisure/Recreation Skills           | 8  |
|    | Development-Functional Motor Skills | 4  |
|    | Total Credits                       | 24 |

NOTE:Gadsden County School District has a multi-district agreement with Leon County Schools to provide educational services to Hearing Impaired students (as determined by the IEP committee.)

## EXCEPTIONAL STUDENTS GRADES K-5 COURSES

| COURSES                           |                                   |                                  |                           |                           |
|-----------------------------------|-----------------------------------|----------------------------------|---------------------------|---------------------------|
| Standard Diploma                  | Standard Diploma                  | Special Diploma/Alternate        | Special Diploma/Alternate | Special Diploma/Alternate |
| Course of Study                   | Course of Study                   | Assessment                       | Assessment                | Assessment                |
| (Inclusion) K-5                   | (Self-Contained) K-5              | Independent Level K-5            | Supported Level K-5       | Participatory Level K-5   |
| Language Arts                     | Language Arts                     | Lang. Arts (7710010)             | Academics K-5 (7755010)   | Dev. Skills K-5 (7755010) |
| Math                              | Math                              | Reading K-5 (7710020)            | Lang. Arts                | Lang. Arts                |
| Reading                           | Reading                           | Soc. Studies K-5 (7721010)       | Reading                   | Reading                   |
| Science                           | Science                           | Handwriting (K-1 <sup>st</sup> ) | Social Studies            | Social Studies            |
| Social Studies                    | Social Studies                    | Writing K-5 (7710050)            | Math                      | Math                      |
| Handwriting (K-1 <sup>st</sup> )  | Handwriting (K-1 <sup>st</sup> )  | Math                             | Access Math Grade K       | Access Math Grade K       |
| Writing $(2^{n\bar{d}} - 5^{th})$ | Writing $(2^{n\bar{d}} - 5^{th})$ | Access Math Grade K              | (7712015)                 | (7712015)                 |
| Electives                         | Social Personal K-5               | (7712015)                        | Access Math Grade 1       | Access Math Grade 1       |
| Art                               | (7721020)                         | Access Math Grade 1              | (7712020)                 | (7712020)                 |
| Music                             | Electives                         | (7712020)                        | Access Math Grade 2       | Access Math Grade 2       |
| PE                                | Art                               | Access Math Grade 2              | (7712030)                 | (7712030)                 |
| Computers                         | Music                             | (7712030)                        | Access Math Grade 3       | Access Math Grade 3       |
|                                   | PE                                | Access Math Grade 3              | (7712040)                 | (7712040)                 |
|                                   | Computers                         | (7712040)                        | Access Math Grade 4       | Access Math Grade 4       |
|                                   |                                   | Access Math Grade 4              | (7712050)                 | (7712050)                 |
|                                   |                                   | (7712050)                        | Access Math Grade 5       | Access Math Grade 5       |
|                                   |                                   | Access Math Grade 5              | (7712060)                 | (7712060)                 |
|                                   |                                   | (7712060)                        | Science                   | Science                   |
|                                   |                                   | Science                          | Access Sci. Grade K       | Access Sci. Grade K       |
|                                   |                                   | Access Sci. Grade K              | (7720015)                 | (7720015)                 |
|                                   |                                   | (7720015)                        | Access Sci. Grade 1       | Access Sci. Grade 1       |
|                                   |                                   | Access Sci. Grade 1              | (7720020)                 | (7720020)                 |
|                                   |                                   | (7720020)                        | Access Sci. Grade 2       | Access Sci. Grade 2       |
|                                   |                                   | Access Sci. Grade 2              | (7720030)                 | (7720030)                 |
|                                   |                                   | (7720030)                        | Access Sci. Grade 3       | Access Sci. Grade 3       |
|                                   |                                   | Access Sci. Grade 3              | (7720040)                 | (7720040)                 |
|                                   |                                   | (7720040)                        | Access Sci. Grade 4       | Access Sci. Grade 4       |
|                                   |                                   | Access Sci. Grade 4              | (7720050)                 | (7720050)                 |
|                                   |                                   | (7720050)                        | Access Sci. Grade 5       | Access Sci. Grade 5       |
|                                   |                                   | Access Sci. Grade 5              | (7720060)                 | (7720060)                 |
|                                   |                                   | (7720060)                        | Social Personal K-5       | Social Personal K-5       |
|                                   |                                   | Social Personal K-5              | (7721020)                 | (7721020)                 |
|                                   |                                   | (7721020)                        | Communications K-5        | Communications K-5        |
|                                   |                                   | Electives                        | (7710030)                 | (7710030)                 |
|                                   |                                   | Art                              | Electives                 | Electives                 |
|                                   |                                   | Music                            | Art                       | Art                       |
|                                   |                                   | PE                               | Music                     | Music                     |
|                                   |                                   | Computers                        | PE                        | PE                        |
|                                   |                                   |                                  | Computer                  | Computers                 |

# EXCEPTIONAL STUDENTS MIDDLE SCHOOL 6-8 COURSES/REQUIREMENTS

| COURSES/REQUIREMENTS             |                                    |                                        |                                        |  |  |  |
|----------------------------------|------------------------------------|----------------------------------------|----------------------------------------|--|--|--|
| Standard Diploma                 | Special Diploma/Alternate          | Special Diploma/Alternate              | Special Diploma/Alternate              |  |  |  |
| Course of Study                  | Assessment                         | Assessment                             | Assessment                             |  |  |  |
| 6 <sup>th</sup> -8 <sup>th</sup> | Independent Level 6-8              | Supported Level 6-8                    | Participatory Level 6-8                |  |  |  |
|                                  |                                    |                                        |                                        |  |  |  |
| 3 - Language Arts                | 3 - Language Arts: 6-8 (7810010)   | 7 – Academic: 6-8 (7855010)            | 7 – Academic: 6-8 (7855030)            |  |  |  |
| 3 - Math                         | 1 – Reading 6-8 (7810020)          | 3 – Lang. Arts (1 Each Year)           | 3 – Lang. Arts (1 Each Year)           |  |  |  |
| 3 – Social Studies               | 3 – Social Studies: 6-8 (7821010)  | 1 – Reading (by 8 <sup>th</sup> Grade) | 1 – Reading (by 8 <sup>th</sup> Grade) |  |  |  |
| 3 - Science                      |                                    | 3 – Soc. Studies (1 Each Year)         | 3 – Soc. Studies (1 Each Year)         |  |  |  |
| 1- Career Planning               | 3 – Math                           | , ,                                    | , , ,                                  |  |  |  |
| (by 8 <sup>th</sup> Grade)       | Access M/J Math 1 (7812015)        | 3 – Math                               | 3 – Math                               |  |  |  |
| or                               | Access M/J Math 2 (7812020)        | Access M/J Math 1 (7812015)            | Access M/J Math 1 (7812015)            |  |  |  |
| 1 – Learning Strategies:6-8 &    | Access M/J Math 3 (7812030)        | Access M/J Math 2 (7812020)            | Access M/J Math 2 (7812020)            |  |  |  |
| Career Planning                  | ( )                                | Access M/J Math 3 (7812030)            | Access M/J Math 3 (7812030)            |  |  |  |
| (7863095)                        | 3 – Science                        | (12.11)                                | (1111)                                 |  |  |  |
| (1000)                           | Access M/J CompSci. 1 (7820015)    | 3 – Science                            | 3 – Science                            |  |  |  |
| M/J Electives                    | Access M/J CompSci. 2 (7820016)    | Access M/J CompSci. 1 (7820015)        | Access M/J CompSci. 1 (7820015)        |  |  |  |
| PE                               | Access M/J CompSci. 3 (7820017)    | Access M/J CompSci. 2 (7820016)        | Access M/J CompSci. 2 (7820016)        |  |  |  |
| Learning Strategies              | 7 teeess 1473 compset: 3 (7020017) | Access M/J CompSci. 3 (7820017)        | Access M/J CompSci. 3 (7820017)        |  |  |  |
| (7863090) If Needed              | 3 – Social Personal: 6-8 (7863000) | 7100000 1473 Compsei. 5 (7020017)      | (1020017)                              |  |  |  |
| Other M/J Electives              | 3 Social Personal. 6 6 (7603000)   | 3 – Social Personal: 6-8 (7863000)     | 3 – Social Personal: 6-8 (7863000)     |  |  |  |
| Other W/J Electives              | 1 – Career Planning                | 3 – Social I Cisoliai. 0-6 (7803000)   | 3 – Social I cisoliai. 0-6 (7603000)   |  |  |  |
|                                  | Career Ed: 6-8 (7831030)           | 1 – Career Planning                    | 1 – Career Planning                    |  |  |  |
|                                  | Carcel Ed. 0-6 (7631030)           | Career Ed: 6-8 (7821030)               | Career Ed: 6-8 (7821030)               |  |  |  |
|                                  | 1 – Communications: 6-8 (7810030)  | Carcel Ed. 0-8 (7821030)               | Carcel Ed. 0-8 (7821030)               |  |  |  |
|                                  | 1 – Communications. 0-6 (7610030)  | 1 – Communications: 6-8 (7810030)      | 1 – Communications: 6-8 (7810030)      |  |  |  |
|                                  | M/J Electives                      | 1 – Communications. 0-8 (7810030)      | 1 – Communications. 0-8 (7810030)      |  |  |  |
|                                  | PE                                 | M/J Electives                          | M/J Electives                          |  |  |  |
|                                  | Health: 6-8 (7820020)              | PE                                     | PE                                     |  |  |  |
|                                  | Additional Voc. Courses            | Vocational Courses                     | Vocational Courses                     |  |  |  |
|                                  |                                    | vocational Courses                     | vocational Courses                     |  |  |  |
|                                  | Career Ed: 6-8 (7821030)           |                                        |                                        |  |  |  |
|                                  | Exp. Voc: 6-8 (7880010)            |                                        |                                        |  |  |  |
|                                  |                                    |                                        |                                        |  |  |  |
|                                  |                                    |                                        |                                        |  |  |  |
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|                                  |                                    |                                        |                                        |  |  |  |
|                                  |                                    |                                        |                                        |  |  |  |

### EXCEPTIONAL STUDENTS HIGH SCHOOL COURSES/REQUIREMENTS

| Standard Diploma<br>Course of Study<br>9th-12thSpecial Diploma/Alternate<br>Assessment<br>Independent Level 9th - 12thSpecial Diploma/Alternate<br>Assessment<br>Supported Level 9th - 12thCourses should reflect Pupil<br>Progression/Course Requirements for<br>a Standard Diploma.3 - English<br>English: 9-12<br>Reading<br>Reading: 9-12<br>Life Skills Reading<br>Social Studies6 - Academic Skills<br>3 - English<br>1 - Reading<br>2 - Social StudiesExceptional Education Electives can<br>be taken to meet the Elective<br>Requirement for Standard Diploma:Life Skills Reading<br>Social Studies: 9-12<br>Access Algebra 1A<br>Access Algebra 1A<br>Access Algebra 1A<br>Access Algebra 1A<br>Access Algebra 1B<br>Access Algebra 1B<br>Access Algebra 1B<br>Access Algebra 1B<br>Access Algebra 1B<br>Access Algebra 1B<br>Access Int. Sci.<br>Access Earth Space                                                                                                                                                                                                                                                                                 |                                                                                                                                                       |                                                                                                                                                                                                                                           | - 12 <sup>th</sup>                                                                                          |
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| Courses should reflect Pupil Progression/Course Requirements for a Standard Diploma.  Exceptional Education Electives can be taken to meet the Elective Requirement for Standard Diploma:  Exemplify Exemplify Earning Strategies  Courses should reflect Pupil Progression/Course Requirements for a Standard Diploma.  Exceptional Education Electives can be taken to meet the Elective Requirement for Standard Diploma:  Courses should reflect Pupil English: 9-12 (7910110)  1 - Reading Reading: 9-12 (7910100)  2 - Social Studies  Social Studies: 9-12 (7921010)  3 - Math Access Algebra 1A Access Algebra 1B Access Geometry Access Geometry  Courses Should reflect Pupil  A - Academic Skills A - Reading Course Shills Access Liberal Studies Access Liberal Arts Access Algebra 1B Access Algebra 1B Access Algebra 1B Access Geometry Access Int. Sci. Access Earth Space                                                                                                                   | (7961010)<br>(7912070)<br>(7912080)<br>(7912090)<br>(7912060)                                                                                         | Participatory Level 9 <sup>th</sup> –  6 – Cog. and Linguistic Skills 3 – English 1 – Reading 2 – Social Studies 3 – Math Access Liberal Arts Access Algebra 1A Access Algebra 1B Access Geometry                                         | (7912070)<br>(7912080)<br>(7912090)                                                                         |
| Courses should reflect Pupil Progression/Course Requirements for a Standard Diploma.  Exceptional Education Electives can be taken to meet the Elective Requirement for Standard Diploma:  Exceptional Strategies Courses should reflect Pupil English: 9-12 Courses Should reflect Pupil English: 9-12 Courses Should reflect Pupil English: 9-12 Courses Skills English: 9-12 Courses Skills English: 9-12 Courses Skills Courses Access Liberal Arts Access Liberal Arts Access Algebra 1B Access Algebra 1A Access Geometry Access Int. Sci. Access Earth Space | (7961010)<br>(7912070)<br>(7912080)<br>(7912090)<br>(7912060)                                                                                         | 6 - Cog. and Linguistic Skills 3 - English 1 - Reading 2 - Social Studies 3 - Math Access Liberal Arts Access Algebra 1A Access Algebra 1B Access Geometry                                                                                | (7912070)<br>(7912080)<br>(7912090)                                                                         |
| Progression/Course Requirements for a Standard Diploma.  Exceptional Education Electives can be taken to meet the Elective Requirement for Standard Diploma:  Learning Strategies (7910110)  1 - Reading Reading: 9-12 (7910100) Life Skills Reading (7919400) 2 - Social Studies Social Studies: 9-12 (7921010) 3 - English 1 - Reading 2 - Social Studies 3 - Math Access Liberal Arts Access Algebra 1A Access Algebra 1B Access Algebra 1A Access Geometry (7912080) Self-Determination  Access Geometry (7912060) Access Earth Space                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (7912070)<br>(7912080)<br>(7912090)<br>(7912060)                                                                                                      | 3 – English 1 – Reading 2 – Social Studies 3 – Math Access Liberal Arts Access Algebra 1A Access Algebra 1B Access Geometry                                                                                                               | (7912070)<br>(7912080)<br>(7912090)                                                                         |
| (7963140)  3 - Science    Access Int. Sci. (7920025)    Access Earth Space (7920020)    Access Biology (7920015)    Access Chemistry (7920011)    S - Life Management    Life Management Skills    Life Mgmt and Tran. (7960010)    1 - Physical Education    1 - Health and Safety    Health/Safety: 9-12 (7920050)    4 - Vocational Education    Career Ed: 9-12 (7921330)    Career Placement (798010)    Career Prep (7980110)    Exploratory Edu. (7980010)    Practical Arts (7980020)    Any Reg. Ed. Voc. Course    5.5 - Electives    Any General Ed. Electives    Learning Strategies (7963080)    Self Determination (7963140)    Prep for Post-School (7963010)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | (7920020)<br>(7920015)<br>(7920011)<br>(7961020)<br>(7961030)<br>(7961040)<br>v (7961050)<br>(7921330)<br>(7980130)<br>(7980110)<br>(7980020)<br>urse | Access Biology Access Chemistry 2 – Communications Comm. Sk. Fun. Liv. 3 – Functional Motor Skills Dev. Fun. Motor Sk. 3 – Life Sustaining- Env. I Life Sustn Envir Sk. 4 – Leisure and Recreation Leis Rec Sk for Improve. of Quality of | (7920025)<br>(7920020)<br>(7920015)<br>(7920011)<br>(7961020)<br>s<br>(7962040)<br>Interaction<br>(7962020) |

#### (3) SPECIAL DIPLOMA Option 2 Employment and Community Competencies

- a. The student has achieved all the annual goals and short-term objectives which were specified on the IEP/Transition Plan related to the employment and community competencies as designated in the graduation plan.
- b. Special Diploma Option 2 Eligibility Criteria
  - 1. The student must be in the Exceptional Education Program
  - 5. The student must be at least 16 years old.
  - 3. The student must be recommended by the IEP Committee.
- c. Special Diploma Option 2 Graduation Requirements
  - 1. The student must be between the ages of 18 22 years old at the time of graduation.
  - 2. The student must be enrolled in a high school program for a minimum of one semester to work on the Graduation Plan Competencies.
  - 3. The student must have documented full time (a minimum of 30 hours per week) paid employment for a minimum of one semester (90 days) as stated in the Graduation Plan. Parent/student/guardian must provide transportation to and from job sites. District staff is not responsible for providing transportation to job sites.
  - 4. The student must have mastered the designated competencies of the Graduation Plan.
- d. Option 2 is not based on course credits, grade point average or mastery of the state-developed Student Performance Standards of the Next Generation Sunshine State Standards.
- e. A student does not have to participate in Florida's Alternate Assessment Report.

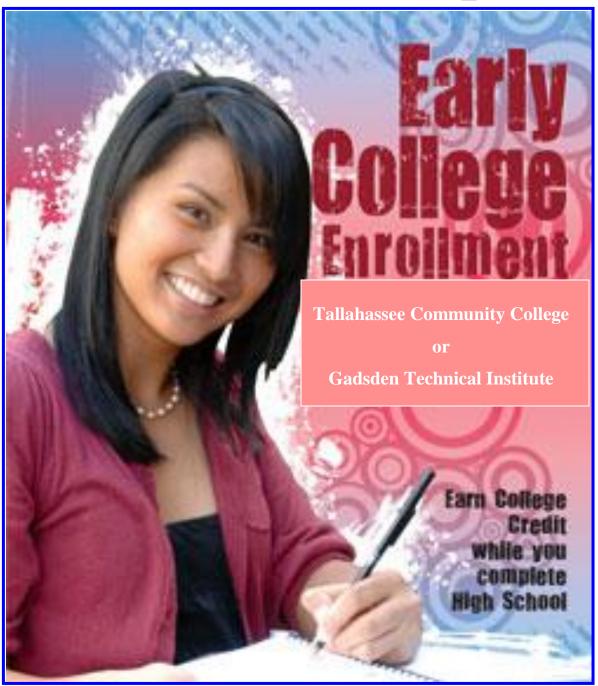
#### (4) OPTIONS TO THE SPECIAL DIPLOMA

An exceptional education student Intellectually Disabled, Hearing Impaired, Specific Learning Disabled, Emotional Behavioral Disabled, Physically Impaired or Language Impaired who has completed required credits but fail to master the appropriate state performance standards and/or achieve the district minimum GPA may be awarded a Special Certificate of Completion.

- (5) No restrictions may be applied to prohibit an exceptional student from selecting and moving between the Regular and Special Diploma Options.
  - a. The Individual Education Plan (IEP) committee shall document whether a student is pursuing a course of study leading toward a Regular or Special Diploma on the IEP developed during the student's eighth grade year, or the IEP developed during the year prior to the student's fourteenth birthday, whichever occurs first. This decision shall be reviewed annually.
  - b. Nothing contained in this rule shall be construed to limit or restrict the right of an exceptional student solely to a Special Diploma. The awarding of a special diploma or Special Certificate of Completion does not prevent a student with disabilities from pursuing a standard diploma or from receiving a free appropriate public education until the student reaches the age of 22.

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# Dual Enrollment Options



#### ACADEMIC DUAL ENROLLMENT

- (1) The Academic Dual Enrollment Program allows an eligible high school student to take college-Level courses and receive both college credit and credit toward a high school diploma. A student taking college-Level courses in the Academic Dual Enrollment Program will not be charged for registration, matriculation, or tuition by Tallahassee Community College (TCC). Textbooks will be provided to dually enrolled students by the School Board and shall remain the property of the School Board as specified in F. S. 1007.27(14).
- (2) To participate in the Academic Dual Enrollment Program, the student must be currently enrolled in a public secondary school in Gadsden County, must have completed the 9<sup>th</sup> grade (upcoming 10<sup>th</sup> grader), and must have earned at least a 3.0 unweighted grade point average.
- (3) The student must submit placement test scores (SAT, ACT or College Placement Test) that place the student into college Level courses. Scores must be less than two years old. Students must place into ENC1101 with their test scores to be eligible to participate in the dual enrollment.

#### **ACT Scores**

Reading: 18 English: 17

**Placement ENC1101** 

#### **SAT Scores**

Critical Reading: 440 **Placement ENC 1101** 

#### **CPT Scores**

Sentence Skills: 83 Reading Comp: 83 **Placement ENC1101** 

- (4) The student must submit a completed application for admission.
- (5) The student must submit a recommendation from his/her principal which has been approved by the School Board of Gadsden County stating that he/she has the maturity, motivation, dependability and academic ability to enable him/her to achieve satisfactorily at the college Level.
- (6) Eligibility in the dual enrollment program requires that students maintain a cumulative 2.0 grade point average in Tallahassee Community College courses.

#### CAREER AND TECHNICAL DUAL ENROLLMENT

- (1) Career and Technical Programs in the Gadsden County School District provide a sequenced academic and technical program linked to TCC. The School Board cooperates with TCC in the implementation of a Career Pathway Program that outlines a jointly approved pathway for a student to articulate from high school program to the college Level in a variety of career related programs.
- (2) A participating student must be currently enrolled in a Gadsden County School District, must have completed the 10<sup>th</sup> grade, and must have earned at least a 2.0 un-weighted grade point average.
- (3) The student must submit a completed application for admission
- (4) The student must submit a recommendation form from his/her principal stating that he/she has the maturity, motivation, dependability, and academic ability to enable him/her to achieve satisfactorily at the college level.



# THE GENERAL EDUCATION DEVELOPMENT (GED) TEST and THE GED EXIT OPTION Revised 2011-2012

#### SBE Rule 6A-6.0212 Performance-Based Exit Option Model and State of Florida High School Performance-Based Diploma.

The Department of Education shall award a State of Florida High School Performance-Based Diploma pursuant to **F.S. 1003.435** to a candidate who meets all of the requirements of the Performance-Based Exit Option Model, as prescribed herein.

- 1. General and Administrative Components
  - a. The Department shall designate the authority of awarding the State of Florida High School Performance-Based Diploma to each approved school district participating in the Performance-Based Exit Option Model.
  - b. This program is also known as the "GED Exit Option." School districts must apply and be approved by the Department in order to implement the Performance-Based Exit Option Model at all school sites.
  - c. Beginning with the 2010-2011 school year, and bi-annually thereafter, each approved school district must submit a renewal application to continue to implement the Performance-Based Exit Option Model. School districts who are seeking initial approval to implement the Performance-Based Exit Option Model may apply during any given school year. The Performance-Based Exit Option Model Application, Form BFCO 001, effective July 2010, is incorporated by reference and made a part of this rule and may be obtained by contacting the Director of Dropout Prevention, Bureau of Family and Community Outreach, Department of Education, 325 West Gaines Street, Tallahassee, Florida 32399-0400, or online at <a href="http://www.fldoe.org/family/dropoutp/default.asp">http://www.fldoe.org/family/dropoutp/default.asp</a>.
  - d. School districts may amend approved applications anytime during the school year by completing and submitting an amendment to the Department. The district shall identify a Performance-Based Exit Option Model administrator who is responsible for ensuring that each approved school site is provided with the appropriate number of GED Testing Authorization Forms. The district

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Performance-Based Exit Option Model administrator must contact the Department of Education for additional Testing Authorization forms throughout the school year.

#### 2. Eligibility and Admission Components.

- a. The Performance-Based Exit Option Model is not to be a preferred or accelerated means of completing high school. Thus, this model is not a vehicle for the early exit of students and may only be exercised for students who are off track to graduate with their kindergarten cohort due to being overage for grade, behind in credits or having a low Grade Point Average (GPA). Students participating in the Performance-Based Exit Option Model may not graduate prior to their kindergarten cohort. Participation in this model is voluntary and requires parental notification and consent. Entry and exit policies must conform to state compulsory attendance requirements, as well as district daily attendance policies.
- b. Any eligible student currently enrolled in a PK-12 program, including special programs such as exceptional student education, dropout prevention, teenage parent, Department of Juvenile Justice, and English for Speakers of Other Languages (ESOL) may participate in the Performance-Based Exit Option Model. To be eligible to participate in the Performance-Based Exit Option Model, a student must, at a minimum, be:
  - i. At least sixteen (16) years old and currently enrolled in a PK-12 program;
  - ii. Enrolled in and attending high school courses that meet high school graduation requirements as specified in F.S. 1003.428 or F.S. 1003.43 whichever is applicable;
  - iii. In jeopardy of not graduating with their kindergarten cohort because they are overage for grade, behind in credits, or have a low GPA;
  - iv. Assessed at a seventh grade reading level or higher at the time of selection (ninth grade or higher at the time of GED testing), as documented by the Test of Adult Basic Education (TABE) reading component or other assessment to determine grade level proficiency.
- c. The student eligibility criteria articulated in this rule in paragraph (2) (b) are the minimum requirements to which each school district implementing the Performance-Based Exit Option Model must adhere.
- d. After the student's initial eligibility has been determined, a comprehensive review of student records by designated school personnel or a child study team, including, but not limited to grades, credits, attendance, behavior and education plans, must be completed to decide if the Performance-Based Exit Option Model is the most appropriate educational strategy.
- e. If the student is a minor, parents or guardian(s) must be informed and give written consent to a student's participation in the Performance-Based Exit Option Model. The student's record must include written notification of the student's eligibility, parents' or guardians' right to an administrative review of the proposed placement, and parental or guardian consent, in writing, for student's participation prior to utilizing this model. The student's parent or guardian must be informed of the results of the record review and provided clarification that the student's transcript will indicate an alternative graduation route.

f. Counseling is required before program entry and during participation in the program. Counseling and advisement services must be provided to both students and parents or guardians regarding the Performance-Based Exit Option Model and other graduation options prior to participation so that they can make an informed decision regarding placement.

#### 3. Curriculum and Instruction

- a. The curricula and instructional content for the Performance-Based Exit Option Model must be at the high school level and must be rigorous and relevant to the student's postsecondary goals. Each student must be enrolled in and attending K-12 high school courses that meet the high school graduation requirements specified in **F.S. 1003.428 or F.S. 1003.43** whichever is applicable.
- b. The content of the Performance-Based Exit Option Model must be academic and may include career education instruction or activities. The school district must provide a full range of instruction that aligns with the State Standards and the core content measured by GED Tests (high school mathematics, writing, social studies, reading, and science). Career Education instruction and activities should be directed at the knowledge, skills, and abilities required for securing and maintaining employment.
- c. Instruction for the Performance-Based Exit Option Model must be of sufficient intensity and duration to ensure that participating students have a fair opportunity to raise their skills to the level necessary to earn a State of Florida High School Performance-Based Diploma in a reasonable period of time. Appropriate curriculum materials must be provided in adequate quantities and must be available when students need them. Instructional strategies that focus on individual student progress are strongly encouraged.
- d. Students are required to adhere to district attendance and code of conduct policies.
- e. Districts must administer the official GED Practice Tests administered under student testing conditions, prior to testing students for the GED. Districts must provide academic interventions to students who do not earn acceptable scores on the official GED Practice Tests.

#### 4. Program Completion

- a. For students to successfully complete the Performance-Based Exit Option Model, the student must:
  - i. Continue enrollment and attendance in high school courses that meet high school graduation requirements as specified in F.S. **1003.428** or F.S. **1003.43** whichever is applicable.
  - ii. Pass the required sections of the FCAT, or receive a concordant score in accordance with **F.S. 1008.22**;
  - iii. Pass the GED Tests; and
  - iv. Complete any additional requirements established by the school district.
- b. Students earning the State of Florida High School Performance-Based Diploma are not required to obtain the minimum credits and GPA that are required for a standard high school diploma.
- c. Students must successfully participate in the Performance-Based Exit Option Model for at least one full semester.

- d. Students who are participating in the Performance-Based Exit Option Model during their 13th year of school and their kindergarten cohort has already graduated are not required to continue classes until the end of the currently enrolled semester if they have:
  - i. Successfully passed the required sections of the FCAT or received a concordant score in accordance with **F.S. 1008.22**;
  - ii. Passed the GED Tests: and
  - iii. Completed any additional requirements established by the school district.

#### 5. Official Recognition

- a. Performance-Based Exit Option Model students must receive official recognition. Students enrolled in the Performance-Based Exit Option Model are eligible to participate in all standard high school activities, including extracurricular activities, as well as graduation and other recognition ceremonies.
- b. A student completing the Performance-Based Exit Option Model who passes the GED Tests and the required sections of the FCAT, or receives a concordant score in accordance with **F.S. 1008.22** must be awarded a State of Florida High School Performance-Based Diploma.
- c. A student completing the Performance-Based Exit Option Model who does not meet the graduation requirements established in **F.S. 1003.428 or F.S. 1003.43**, as applicable, does not qualify to receive a standard high school diploma.
- d. If a student passes the GED Tests but does not pass the FCAT, the student must only be awarded the State of Florida High School Diploma (GED).
- e. State Board Rule **6A-1.0995** provides the allowable format for State of Florida High School Performance-Based Diploma.

Rulemaking Authority 1001.02, 1003.435, 1003.53 FS. Law Implemented 1003.435, 1003.53 FS. History—New 7-19-10.

#### Gadsden Technical Institute - Career and Technical Education

Career education programs offered by Gadsden Technical Institute (GTI) are consistent with the mission of the Institute and the needs of the community. Each program has clearly stated objectives, defined content relative to these objectives and the current needs of business and industry, and student evaluation based on the program objectives and content. GTI offers a wide variety of career education certificate (job preparatory) and continuing education programs. These programs are developed in cooperation with local employers in order to develop the area workforce. Training in job preparatory skills, upgrading of existing skills, and student participation in internship/externship (work based) programs are components of Institute operations. Gadsden Technical Institute operates all programs in accordance with Florida Statutes, the Florida State Board of Education rules, and Council on Occupational Education accreditation requirements and Gadsden County School Board policies. Florida Department of Education curriculum frameworks and other applicable guidelines are used to develop programs.

(a) Admission – Adult Students - To enroll in GTI as an adult an individual shall be sixteen of age or older, and not concurrently enrolled in a secondary program. Promotion or advancement shall be made on an individual basis and shall be achieved by demonstrating competency in a subject. This is done by demonstration, successfully passing written exams, development of portfolios or a combination of assessment methods. Some programs that train students for regulated or licensed careers are more rigid and require attendance and completion of course work in a specified sequence and/or timeline. Student must also attend a new or returning student orientation.

Take the Test of Adult Basic Education (TABE) or provide proof of acceptable forms of assessment. These include scores from the TABE, Forms 9 and 10, Complete Battery of Survey Form. Students who present official documentation from the TABE Survey Form, which indicates that the student has not achieved the required exit level basic skills for their program of choice, will be required to retest on the longer form for diagnostic purposes. Students who possess an Associate Degree or higher, those who have successfully completed or are exempt from the College Level Academic Skills Test (CLAST), and those who are exempt from college entrance examination may be exempt from taking the TABE. Test scores are valid for two years. Where not specified in law or rule, Gadsden Technical Institute follows recommendations established by the Florida Department of Education, Division of Workforce Development, for technical assistance on assessment. The admission requirements are as follows:

- Present an official transcript from last high school attended local, out-of –district, out-of-state
- Present a valid FL driver's license or FL ID
- Complete registration form
- Attend New/Returning Student Orientation
- Take placement test (TABE) \$15.00
- Be assessed to attend Career, Technical Education and/or Adult General Education classes MANDATORY

Adult students shall comply with dress and grooming codes of each technical program in which they are enrolled. Students who refuse to do so will be given the option of returning to their home school. Shop and lab fees may be required.

(b) **Admission – Secondary (Dual Enrolled)** - Secondary students sixteen years old and older may elect to be dually enrolled at their high school and Gadsden Technical Institute. Dual-enrolled students will attend class part-time at their home school and enroll part-time in a career education program on the Gadsden Technical Institute campus. A high school student must be enrolled and attending class within the first two weeks of the each semester.

Students must meet the following criteria:

- Have a minimum 2.0 GPA
- Have satisfactory attendance
- Have at least 5 credits (ninth grader)

Secondary students shall comply with dress and grooming codes of each technical program in which they are enrolled. Students who refuse to do so will be given the option of returning to their home school. Shop and lab fees may be required.

- (c.) **Documentation of Achievement** GTI awards the following indicators of achievement:
- 1. Career Education Certificate This certificate is awarded for mastering specific competencies leading to completion of a postsecondary career education program and achieving basic skills levels indicated in Florida Department of Education Curriculum frameworks.
- 2. **High School Credit** Awarded to a secondary student who is enrolled in a career education program to earn credits. Students may come from a Gadsden County secondary school or a secondary school from a neighboring district under a dual enrollment agreement. Credit shall be awarded consistent with Gadsden County School Board policy.

For occupational proficiency programs, credits will be awarded and will be accepted by the high school on the basis of demonstrated competency. Credits earned, shall be exempt from the 135-hour rule consistent with the provisions of **F.S. 1003.436**. Students may earn more or less than one credit for each 135 hours of instruction. Competency lists based on Department of Education student performance standards will be used to assure competencies are met and to recommend the amount of credit to be awarded. Credits earned may exceed the required number of elective credits needed for graduation.

Students shall successfully complete all of the benchmarks (competencies) with a minimum of 75% mastery (average). Demonstration of mastery for Exceptional Education Students on a special diploma track shall be determined by the goals and objectives identified in the Individual Education Plans. Curriculum may be modified to meet the needs of this population.

- 3. **Recognition of Competency** Awarded for mastering specific competencies leading to partial completion of an entire career education program. These competencies are occupational completion points which correspond to occupations within a field of study.
- 4. **Trade Certificates** Students who have completed an average of 500 hours of successful shop training per year, for a total of 1500 hours over a three and one-half year period, and who have maintained a cumulative average of "C" or higher in shop, receive a Trade Certificate upon graduation.

In the case of a late transfer from another school or another shop, if a student completes the necessary coursework while maintaining a "C" or higher average, and demonstrates the required competencies, he/she may be eligible to receive a trade certificate even if he/she had not completed 1500 hours.

Students who have lost shop hours due to absences from school may make up the shop time only in school and under direct supervision of the shop teacher, and with the prior approval of the Director of Technical, Career, and Adult Education.

#### (d)Grading:

**Secondary Students**: Grading reflects a composite of many factors: attendance, class participation, homework, the demonstration of skill competencies and content mastery, assessed through exams, tests, quizzes, and projects (oral and written). Letter grades, based on the high school grading system, will be awarded to all secondary students at each grading period as scheduled by the Gadsden County School Board.

The grading system is as follows:

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90- 100 = A - Outstanding
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80 - 89= B - Above Average

70 - 79 = C - Average

60 - 69= D - Below Average

45 - 59 = F - Failure

**Gadsden Technical Institute – Adult General Education** admission policies require that all applicants:

Take the Test of Adult Basic Education (TABE) or provide proof of acceptable forms of assessment. These include scores from the TABE, Forms 9 and 10, Complete Battery of Survey Form. Students who present official documentation from the TABE Survey Form, which indicates that the student has not achieved the required exit level basic skills for their program of choice, will be required to retest on the longer form for diagnostic purposes. Students who possess an Associate Degree or higher, those who have successfully completed or are exempt from the College Level Academic Skills Test (CLAST), and those who are exempt from college entrance examination may be exempt from taking the TABE.

- Present a valid FL driver's license or FL ID
- Present an official transcript from last high school attended local, out-of –district, out-of-state
- Complete registration form
- Take placement test (TABE) \$15.00
- Attend New/Returning Student Orientation
- Be assessed to attend Adult General Education classes MANDATORY

#### **APPLICANTS 16 OR 17 MUST:**

- Present a valid FL driver's license or FL ID
- Present an official transcript from last high school attended local, out-of –district, out-of-state
- Complete registration form
- Take placement test (TABE) \$15.00
- Be assessed to attend Adult General Education classes MANDATORY
- Pay \$45.00 (per semester) for admission fee
- Attend New/Returning Student Orientation legal parent(s) MUST be present

#### **Secondary Students (Dual Enrolled)**

Secondary students may elect to be dually enrolled at their high school and Gadsden Technical Institute. Dual-enrolled students will attend class part-time at their home school and enroll part-time in a workforce education program on Gadsden Technical Institute's campus or in Gadsden Technical Institute programs located on their campus.

Students must meet the following criteria:

- Have a minimum 2.0 GPA
- Have completed ninth grade
- Have at least 5 credits

To apply, high school students must contact their high school guidance counselor.

#### **Adult General Education Programs:**

The purpose of the Gadsden Technical Institute Adult Education and General Educational Development (GED) Program is to enable adults to acquire basic skills necessary to attain (1) basic and functional literacy, (2) a high school education, or (3) an education that will enable them to become more employable, productive, and responsible citizens. Workforce literacy programs are intended to support economic development by increasing adult literacy and producing an educated workforce. These programs support the economic development of the state by ensuring that adults who lack basic reading and writing skills are prepared to work in today's workplace.

The Gadsden Technical Institute Adult Education and GED Program provides educational opportunities for adults, regardless of whether they possess a high school diploma or equivalency diploma, if their performance on standard assessments indicates that they lack the basic skills necessary to function effectively in everyday situations, to enter the job market, or to enter certificate career education instruction.

A variety of individuals participate in the adult education programs including high school students, disadvantaged and disabled adults, incarcerated adults and juvenile offenders, and non-English speakers

Gadsden Technical Institute's Adult education programs are provided by the school districts through out the district – Havana, St. John, Chattahoochee, and Greensboro. The programs below serve adult education students.

- Adult Basic Education improves students' employability through instruction in mathematics, reading, language, and workforce readiness skills at a grade level equivalency below the ninth grade level.
- General Educational Development (GED) Program/Pre-GED Program provides courses of instruction preparing students to successfully complete the five General Educational Development subject area tests (mathematics parts I-II, language arts writing, science, language arts reading, and social studies) leading to qualification for a Florida high school diploma. GED coursework is at the high school grade level, while pre-GED is applicable for students functioning at the 6.0-8.9 grade levels.
- **Applied Academics for Adult Education** provides students with instruction to attain academic and workforce readiness skills ranging from functional literacy through the eighth grade level or higher, so that students may pursue career and technical education leading to a certificate or higher-level career and technical education.
- Adult English for Speakers of Other Languages (ESOL)/Adult English as a Second Language (ESL) and related programs provide non-credit English language courses designed to improve students' employability by developing communication skills and cultural competencies that enhance the ability to read, write, speak, and listen in English. Specific English language programs also include English Literacy for Career and Technical Education (ELCATE) for the workplace.
- Workplace Readiness Skills Training for Limited English Proficient Students provides basic skills necessary to function in entry-level occupations or to receive training for technological advances in the workplace.
- Adults with Disabilities provides specialized services to disabled Adult General Education students. Areas of instruction include literacy, work-related behaviors, and daily living skills, with the goal of the student participating in home and community activities or obtaining employment. This program is solely funded through state legislative appropriations.
- Citizenship programs prepare adults for success in becoming naturalized citizens of the U.S. by passing the citizenship test. Content includes U.S. history, government, culture with specific emphasis on rights and responsibilities under the U.S. Constitution.

Grade levels are not emphasized in adult education in grades 1-8. Adult students are classified as ninth grade students on the basis of one or more of the following:

- a. Completion of eighth grade in another program, such as a regular school program.
- b. Completion of the requirements of grades 1-8, i.e., adult basic education program.
- c. A satisfactory score on a standardized test.
- d. Psychological reasons in the interest of students.
- e. Evaluation of student transcripts and other student records.

A minimum of one credit must be earned in residence with Adult Education before an adult high school diploma is granted.

#### **Alternatives to Normal Progression - Adult Education.**

- 1. Acceleration. Students progress at their own rates of speed and the earning of credit is based on mastery of course standards. Students are encouraged, therefore, to accelerate according to the best of their abilities.
- **2. General Educational Development Test** (**GED**). The GED is a national test that permits a person to receive a high school diploma upon successfully passing an examination. The diploma issued, by the Florida Department of Education, is the State of Florida High School Diploma. The GED is a battery of five tests that measure general educational development.
  - a. The five tests cover the areas of language arts/writing, social studies, science, language arts/reading and mathematics.
  - b. To take the test, a person must be eighteen years of age or older and reside in the State of Florida at the time of application. Minor persons sixteen or seventeen years of age may, with parent/guardian's permission, take the GED only under extraordinary circumstances. Persons 16 or 17 years old who have withdrawn from secondary school must participate in pre-and post-test career planning conferences through the adult education Student Services Department. **Extraordinary circumstances include:** 
    - i. Admission to college, junior/community college, or university
    - ii. Military enlistment
    - iii. Vocational training requirements
    - iv. Emotional, psychological, or serious social difficulty prohibiting the student from attending regular classes
    - v. Serious financial need, or
    - vi. Employment/promotion requiring a diploma
- **3. Co-Enrollment in High School and Adult Education.** Graduating juniors and/or seniors currently enrolled in a Gadsden County High School may enroll in Adult Education credit courses with prior written approval of their home school principal or his/her designee. The adult education program will determine the number of students to be accepted in adult education classes. Such students shall be subject to the rules of the adult education program for their enrollment and progression in that program.

#### IMPORTANT CHANGES FOR ADULT EDUCATION STUDENTS SCHOOL YEAR BEGINNING AUGUST 22, 2011

DUE TO RECENT LAWS PASSED BY FLORIDA LEGISLATURE, MAY 2011

#### Students must pay tuition for each term enrolled.

Tuition rates are as follows:

| Terms   | Length of Term       | Resident Rate | Non- Resident/<br>Out-of-State Rate |
|---------|----------------------|---------------|-------------------------------------|
| Term I  | Aug 22-Dec 21, 2011  | \$45.00       | \$120.00                            |
| Term II | Jan. 5- May 31, 2012 | \$45.00       | \$120.00                            |

#### Students must prove residence in Florida for 12 consecutive months prior to enrollment.

Examples of documentation may include (must provide 2):

- Florida driver's license or Florida ID card
- Florida voter's registration card
- Florida vehicle registration
- Proof of permanent home in Florida
- Proof of homestead exemption in Florida
- Transcript from Florida high school for two or more years
- Proof of permanent full-time employment in Florida (30+ hours per week for year)

If residency cannot be established, students may enroll and pay the non-resident rate.

#### Proof of residency and payment of tuition MUST be completed during orientation and before students are assigned to a class.

Students may withdraw and re-enroll during the same term without paying additional tuition for that term.

#### ANTI-DISCRIMINATION POLICY

The Gadsden County School District prohibits any form of discrimination or harassment on the basis of race, color, sex, religion, national origin, marital status, age or disability in any of its programs, services or activities.

#### **DRIVER'S LICENSE LAW**

**F.S. 322.091** states attendance requirements required for obtaining a driver's or learner's license and establishes eligibility requirements for driving privileges, notification of intent to suspend, and hardship waiver and appeal procedures.

In order to be eligible for driving privileges a minor must satisfy one of the following criteria:

- 1. Be enrolled in a public school, nonpublic school, or home education program and satisfy relevant attendance requirements;
- 2. Have received a high school diploma, a high school equivalency diploma, a special diploma, or a certificate of high school completion;
- 3. Be enrolled in a study course in preparation for the General Educational Development test and satisfy attendance requirements;
- 4. Be enrolled in other educational activities approved by the district School Board and satisfy relevant attendance requirements;
- 5. Have been issued a certificate of exemption according to section 1003.21, F.S.; or
- 6. Have received a hardship waiver.

Each public school principal or designee is required to notify the School Board of each minor who accumulates fifteen (15) unexcused absences within ninety (90) calendar days. The Superintendent must report the legal name, sex, date of birth, and social security number of each minor who fails to meet attendance requirements to the Department of Highway Safety and Motor Vehicles. **F.S. 1003.27(2)(b)** 

#### INTERSCHOLASTIC EXTRACURRICULAR ACTIVITIES

To be eligible to participate in interscholastic extracurricular activities, a student must maintain the grade point average listed:

Students in Grade 9:

- 1. To be eligible in the fall semester of 9th Grade, must have been regularly promoted, the previous year, from Grade 8.
- 2. To be eligible in the spring semester of the 9th Grade year, a student must have a 2.0 GPA on a 4.0 scale.

A student in Grade 10-12:

1. must have a cumulative 2.0 GPA on a 4.0 scale, or:

Each middle school student who participates in extracurricular activities must maintain a minimum 2.0 grade point average (GPA) on a 4.0 scale. Elementary students' initially entering middle school will have their eligibility determined by their GPA for the first grading period.

Interscholastic extracurricular student activities are those organized between or among schools which are carried on outside the curriculum. These activities include displays of talent which may include, but are not limited to, sports; music festivals; and speech, debate, art, drama, foreign language, and club competitions. **F. S. 1006.15.** 

#### **DEFINITIONS**

- (1) **Approved Course of Study** An approved course of study is one that is:
  - a. In a program listed in Chapter 1003, Florida Statutes;
  - b. An educational activity that constitutes a part of the instructional program approved by the School Board;
  - c. Conducted under the supervision of an instructional staff member as defined in Section 6A-1.0501, State Board of Education Rules; and
  - d. Listed in the "Course Code Directory", which is a document published by the Florida Department of Education, and which is hereby incorporated as a part of this rule. Copies of the "Course Code Directory" may be obtained from the Superintendent's office or from the Florida Department of Education, Tallahassee, Florida.
- (2) A <u>school day</u> for any group of students is that portion of the day in which school is actually in session and shall comprise not less than 5 net hours, excluding intermissions, for all grades above the third; not less than 4 net hours for the first three grades; and not less than 3 net hours for kindergarten or pre-kindergarten students with disabilities; or the equivalent as calculated on a weekly basis. The net hours specified in the subsection shall consist only of instruction in an approved course of study and shall exclude all non-instructional activities as defined by rules of the State Board of Education. With School Board approval, the last three (3) days of the 90-day term, and/or the 180-day term may be designated as final examination days for secondary school students. These final examination days shall consist of no less than 4 net hours, excluding intermissions. The minimum length of the school day herein specified may be decreased under rules which shall be adopted by the State Board for double session schools or programs, experimental schools, or schools operating under emergency conditions.
- (3) A <u>full credit</u>, for the purpose of requirements for promotion in grades 9-12 or graduation from high school, means:
  - a. A minimum of 135 hours of bona fide instruction in a designated approved course of study which contains student performance standards as provided by Section 1003.436, Florida Statues, or
  - b. The equivalent of six semester hours of college credit earned through dual enrollment as provided by Section 1007.271, Florida Statutes.

In order to be awarded a full credit, a student must have:

- c. Been in attendance for instruction for at least 135 hours (excluding excused absences pursuant to **F.S. 1003.436** for which missed work has been made up) in either the regular class, or in an activity related to the instructional outcomes of one or more of the classes missed, and made up all class work and homework missed as required by the school where he/she is enrolled, or
- d. Made up all class time and work missed to the satisfaction of the teacher of record in the courses in which he/she is enrolled; and has demonstrated, by performance on tests and other measures required by the school, mastery of the student performance standards in the course of study.
- (4) **One-half credit** is defined as one-half of the requirements set forth in #3 above.

#### SUMMARY SHEET

#### RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. \_\_\_\_\_

DATE OF SCHOOL BOARD MEETING: September 27, 2011

TITLE OF AGENDA ITEMS: Honeywell Energy Cost Avoidance Report

**DIVISION: Maintenance and Finance Departments** 

PURPOSE AND SUMMARY OF ITEMS:

Attached is a copy of the first Energy Cost Avoidance Report from Honeywell. In addition, copies of the quarterly Energy Analysis Report for the period July 2010 through March 2011 are available in the Maintenance and Finance Departments. Data from these two reports will be reviewed during the workshop preceding the regular meeting on June 28.

PREPARED BY: Wayne Shepard and Bonnie Wood

Director of Facilities and Assistant Superintendent for Business Services POSITION:

# Honeywell

Honeywell Americas M&V Team

# Gadsden County Schools Energy Cost Avoidance Report

Energy Guarantee Year 1 of 14 April 2010 through March 2011



Helping customers manage energy resources to improve financial performance

# Gadsden County Schools Building a Brighter Future

35 Martin Luther King, Jr. Blvd. Quincy, Florida 32351 (850) 627-9651 - PHONE (850) 627-2760 - FAX

#### 1.0 Overview

Program Overview Retrofit Highlights Methodology & M&V Matrix

#### 2.0 Summary

Executive Summary Total Cost Avoidance Summary Energy Cost Avoidance Summary Performance Savings Graph

#### 3.0 Review Detail

Project Overview Review Detail ECM Savings Summaries Operational Savings

### 4.0 Adjustments

Adjustments Summary

### 5.0 Appendix

Site Visit Findings Energy Savings Tips Glossary of Terms

### **Program Overview**

### **Measurement & Verification Services**

Honeywell is pleased to provide this comprehensive report of your energy consumption. This report was processed using an industry-standard program based on proven and accepted engineering formulas for energy conservation and analysis.

**M&V Contract Number:** 992-85-12329

Job Number: 0

**Baseline Period:** June 2007 - May 2008

**Installation Period:** 0

Guarantee Period: April 2010 - March 2024

**Guarantee Term:** 14 Years

**Report Period:** April 2010 through March 2011

**Report Preparation By:** Dan Ponton, MVS

Joel Bruedigam, EA

June 2011



### Meters Included in Report



| Location                    | <b>Utility</b> | M&V Methodology |
|-----------------------------|----------------|-----------------|
| Administration              | Electric       | Option A        |
|                             | Water          | Option A        |
| Transportation              | Electric       | Option A        |
|                             | Water          | Option A        |
| Carter Parramore Elementary | Electric       | Option A        |
|                             | Natural Gas    | Option A        |
| Chattahoochee Elementary    | Electric       | Option A        |
|                             | Water          | Option A        |
| George Munroe Elementary    | Electric       | Option A        |
|                             | Natural Gas    | Option A        |
|                             | Water          | Option A        |
| Greensboro Elementary       | Electric       | Option A        |
|                             | Water          | Option A        |
| Gretna Elementary           | Electric       | Option A        |
|                             | Natural Gas    | Option A        |
| Havana Elementary           | Electric       | Option A        |
|                             | Water          | Option A        |
| St. Johns Elementary        | Electric       | Option A        |

| Location                  | <b>Utility</b> | M&V Methodology |
|---------------------------|----------------|-----------------|
|                           | Natural Gas    | Option A        |
| Stewart Street Elementary | Electric       | Option A        |
|                           | Water          | Option A        |
| Havana Middle             | Electric       | Option A        |
|                           | Water          | Option A        |
| James Shanks Middle       | Electric       | Option A        |
|                           | Natural Gas    | Option A        |
|                           | Water          | Option A        |
| East Gadsden High         | Electric       | Option A        |
| West Gadsden High         | Electric       | Option A        |
| Gadsden Technical         | Electric       | Option A        |
|                           | Water          | Option A        |

### **Retrofit Highlights**

- ➤ High Efficiency Lighting Upgrade
- ➤ High Efficiency HVAC Upgrade
- ➤ High Efficiency Plumbing Fixtures
- ➤ High Efficiency Marquee Sign
- ➤ Web Enabled HVAC Controls Upgrade
- > Energy Awareness Program

### **Determination of Energy Savings**

#### Theory of Energy Management

The primary motivation behind most energy management projects is cost avoidance. Cost avoidance is defined as the avoided expense, in today's dollars, attributable to a retrofit or other energy management initiative. In order to determine if a project has yielded the expected level of cost avoidance, it is necessary to measure and verify the cost avoidance in the post-retrofit period. By comparing the pre-retrofit energy consumption and cost with post-retrofit data, the performance of the energy retrofit can be determined.

The Federal Energy Management Program (FEMP) of the U.S. Department of Energy and its Measurement and Verification Guidelines for Federal Energy Projects classify measurement and verification approaches as Option A, B, C and D, and are selected based on the complexity of the retrofit project energy conservation measures (ECMs) and their potential operating interaction with each other. The FEMP Guidelines, based on the International Performance Measurement and Verification Protocol (IPMVP), were originally developed for U.S. federal projects. The FEMP and IPMVP protocols have since become the de facto standards used to measure and verify performance contract energy management project results.

Option A: Verification techniques determine savings by measuring the performance of a system before and after a retrofit, either through physical measurement or the use of manufacturer data, and multiplying the difference by an agreed-upon or stipulated factor, such as hours of operation.

Option B: Verification techniques are designed for projects where long-term continuous measurement of performance is desired. Metering is conducted on an individual system level, and the measured performance is compared with a baseline to determine cost avoidance.

*Option C*: Verification techniques involve utility whole building meter analysis, reviewing overall energy use, and identifying the effects of energy projects on a facility. Energy use before and after a retrofit project is compared to determine cost avoidance.

Option D: Computer models are developed that use calibrated simulations of baseline and post-installation energy use to measure cost avoidance.

#### **Explanation of Adjustments**

If all things were equal, energy management results could be simply determined by subtracting current year energy use units from their base year equivalent (kilowatt-hours, cubic feet of gas, cubic feet of water, etc.) The costs avoided would then simply be the energy use units saved between the two measured periods multiplied by a given billing rate.

However, as all conditions are never equal between the current and base year periods of tracking, adjustments are required to assure an equivalent comparison in order to accurately calculate the energy cost avoidance. These adjustments are made to the base year period utility bill data in order to reflect energy usage that would have occurred during the base year period if all the conditions of the current year period had existed then. The result is referred to as the baseline. Baseline adjustments include, but are not limited to, differences in billing period days, weather, rate schedules, equipment that has been recommissioned, added or removed, increases or decreases in building square footage, changes in enrollment counts, etc. These are variables affecting consumption which warrant adjustment to the baseline.

Billing Days Adjustment - Typically, utility companies do not bill for the same number of days each month. The energy tracking/auditing software program used adjusts for differences in the number of days in the billing period between the base year and current year before calculating energy cost avoidance/savings.

Weather Adjustment - As energy consumption is often weather-related, a regression analysis is performed to identify the relationship between historic meter performance and weather, denoted by heating or cooling degree-day variables. The analysis results in a regression model utilized in calculating the baseline, adjusted for the weather difference between the pre- and post-installation period. The program adjusts for weather variation using weather data degree-days while also recognizing that not all energy consumption is weather sensitive.

Cost Adjustment - Utility company rate schedules are generally used to calculate the cost of energy consumption. These rates may change frequently. The applicable utility rate schedule as determined by the performance contract is used for cost calculation in the current review period. This schedule achieves an accurate comparison of the pre- and post-installation period cost of energy.

Runtime Adjustment - A building's hours of operation (runtime) typically vary and will affect energy usage. Set hours of operation are agreed upon on a building-by-building basis and documented in the contract. Review period runtime is tracked on a monthly basis and compared to the agreed upon operating hours. Adjustments can be made in the event actual hours of operation exceed agreed upon hours.

Miscellaneous Adjustments - A change in consumption will occur if the square footage or occupancy levels of the facility change or if the facility adds, deletes, or changes equipment that affects building load. Savings lost or gained by the change can be calculated by standard engineering formulas.

#### Methods Contained in This Report

Option A is used to calculate energy cost avoidance for all facilities. This method gives a truer picture of the cost avoidance achieved by a lighting retrofit, regardless of the operation of the other building systems, especially where controls were omitted from the scope of work.

The baseline adjustment is stipulated to be an escalation of 4% per year for the unit cost of electric utilities and 4% per year for gas utilities, and 4% per year for the unit cost of water used in the determination of cost avoidance each year.

The energy avoidance identified in the Post Installation/Guarantee Period 1 measurement and verfication activities will be stipulated as the achieved energy avoidance for years 2 through 14. The associated cost avoidance will be calculated using the stipulated utility unit avoidance times the agreed upon escalated utility unit costs.

Operational cost savings identified and described in the contract were deemed satisfied upon contract execution. Operational cost savings categorized as capital cost avoidance are part of, or are causally connected to scope of work specified in Attachment A and are documented by industry standard engineering methodologies acceptable to the Customer. The baseline adjustment is stipulated to be an escalation of 4% per year for operational costs used in the determination of operational cost avoidance each year.



### **Executive Summary**

In compliance with contract provisions, FEMP Option A methodology of Measurement & Verification, "Potential to Perform" was used to quantify energy cost avoidance and performance results reported herein. Every attempt has been made to generate the most accurate energy audit possible. Honeywell will follow Option A "Potential to Perform" methodology in Year 2 and through the rest of the guarantee period. On site verification by observations of operations and captured screen shots from EMS of the operating parameters will be completed.

| Summary of Savings Year 1         |              |              |            |  |  |  |  |
|-----------------------------------|--------------|--------------|------------|--|--|--|--|
|                                   |              | Cost Savings |            |  |  |  |  |
| Energy Conservation Measure       | Cost Savings | Cost Savings | % to       |  |  |  |  |
|                                   | Projected    | Result       | Projection |  |  |  |  |
| High Efficiency Lighting Upgrade  | \$135,951    | \$135,177    | 99%        |  |  |  |  |
| High Efficiency HVAC Upgrade      | \$5,069      | \$5,069      | 100%       |  |  |  |  |
| High Efficiency Plumbing Fixtures | \$11,233     | \$16,062     | 143%       |  |  |  |  |
| High Efficiency Marquee Sign      | \$3,705      | \$3,901      | 105%       |  |  |  |  |
| Web Enabled HVAC Controls Upgrade | \$58,057     | \$58,057     | 100%       |  |  |  |  |
| Energy Awareness Program          | \$79,715     | \$79,716     | 100%       |  |  |  |  |
| Total                             | \$293,730    | \$297,981    | 101%       |  |  |  |  |
|                                   | -            | •            |            |  |  |  |  |

Honeywell Home & Building Control provides a wide array of products, services, and programs to conserve energy and increase the operating efficiency of your building. When Honeywell applies advanced control and maintenance techniques to your existing bui

Excellence Is Our Standard Delighting You Is Our Goal

Thank You for Choosing Honeywell

# **Total Cost Avoidance Summary**

### **Year 1 Results**

| Energy Cost Avoidance      | \$<br>297,981 |
|----------------------------|---------------|
| Operational Savings        | \$<br>164,888 |
| Total Cost Avoidance       | \$<br>462,869 |
| Annual Guarantee           | \$<br>458,618 |
| Excess Savings/(Shortfall) | \$<br>4,251   |
| Percent of Plan            | 101%          |

### **Cumulative Results**

| TIME PERIOD |             |           | TOTAL<br>COST |                    | ANNUAL<br>ENERGY | Sz                  | EXCESS<br>AVINGS/ |
|-------------|-------------|-----------|---------------|--------------------|------------------|---------------------|-------------------|
|             |             | A A SHARE | OIDANCE       | Character separate | GUARANTEE        | ROSE-TIC SECRETARIO | ORTFALL)          |
| Year 1      | 4/10 - 3/11 | \$        | 462,869       | \$                 | 458,618          | \$                  | 4,251             |
| Year 2      | 4/11 - 3/12 | \$        | -             | \$                 | -                | \$                  | -                 |
| Year 3      | 4/12 - 3/13 | \$        | -             | \$                 | -                | \$                  | -                 |
| Year 4      | 4/13 - 3/14 | \$        | -             | \$                 | -                | \$                  | -                 |
| Year 5      | 4/14 - 3/15 | \$        | -             | \$                 | -                | \$                  | -                 |
| Year 6      | 4/15 - 3/16 | \$        | -             | \$                 | -                | \$                  | -                 |
| Year 7      | 4/16 - 3/17 | \$        | -             | \$                 | -                | \$                  | -                 |
| Year 8      | 4/17 - 3/18 | \$        | -             | \$                 | -                | \$                  | -                 |
| Year 9      | 4/18 - 3/19 | \$        | -             | \$                 | -                | \$                  | -                 |
| Year 10     | 4/19 - 3/20 | \$        | -             | \$                 | -                | \$                  | -                 |
| Year 11     | 4/20 - 3/21 | \$        | -             | \$                 | -                | \$                  | -                 |
| Year 12     | 4/21 - 3/22 | \$        | -             | \$                 | -                | \$                  | -                 |
| Year 13     | 4/22 - 3/23 | \$        | -             | \$                 | -                | \$                  | -                 |
| Year 14     | 4/23 - 3/24 | \$        | -             | \$                 | -                | \$                  | -                 |
| TOTA        | L           | \$        | 462,869       | \$                 | 458,618          | \$                  | 4,251             |

# **Energy Cost Avoidance Summary**

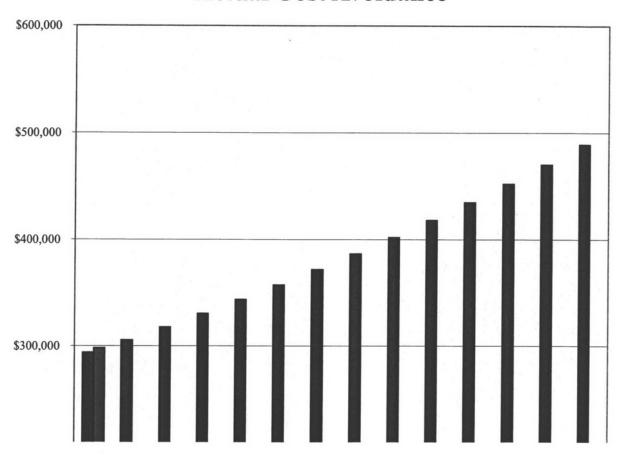
### Year 1 Results

| Utility Savings            | \$<br>297,981 |
|----------------------------|---------------|
| Annual Energy Guarantee    | \$<br>293,730 |
| Excess Savings/(Shortfall) | \$<br>4,251   |
| Percent of Plan            | 101%          |

### **Cumulative Results**

| TIME PEI | RIOD        | TOTAL<br>COST<br>OIDANCE | G  | ANNUAL<br>ENERGY<br>UARANTEE | SA | XCESS<br>VINGS/<br>ORTFALL) |
|----------|-------------|--------------------------|----|------------------------------|----|-----------------------------|
| Year 1   | 4/10 - 3/11 | \$<br>297,981            | \$ | 293,730                      | \$ | 4,251                       |
| Year 2   | 4/11 - 3/12 | \$<br>-                  | \$ | -                            | \$ | -                           |
| Year 3   | 4/12 - 3/13 | \$<br>-                  | \$ | -                            | \$ | -                           |
| Year 4   | 4/13 - 3/14 | \$<br>-                  | \$ | -                            | \$ | -                           |
| Year 5   | 4/14 - 3/15 | \$<br>-                  | \$ | -                            | \$ | -                           |
| Year 6   | 4/15 - 3/16 | \$<br>-                  | \$ | -                            | \$ | -                           |
| Year 7   | 4/16 - 3/17 | \$<br>-                  | \$ | -                            | \$ | -                           |
| Year 8   | 4/17 - 3/18 | \$<br>-                  | \$ | -                            | \$ | -                           |
| Year 9   | 4/18 - 3/19 | \$<br>-                  | \$ | -                            | \$ | -                           |
| Year 10  | 4/19 - 3/20 | \$<br>-                  | \$ | -                            | \$ | -                           |
| Year 11  | 4/20 - 3/21 | \$<br>-                  | \$ | -                            | \$ | -                           |
| Year 12  | 4/21 - 3/22 | \$<br>-                  | \$ | -                            | \$ | -                           |
| Year 13  | 4/22 - 3/23 | \$<br>-                  | \$ | -                            | \$ | -                           |
| Year 14  | 4/23 - 3/24 | \$<br>-                  | \$ | -                            | \$ | -                           |
| TOTA     | L           | \$<br>297,981            | \$ | 293,730                      | \$ | 4,251                       |

# **Annual Energy Guarantee vs. Actual Cost Avoidance**



# **Project Overview/Review Detail**

#### Validation of ECM Savings

#### **Measurement & Verification Methods**

Measurement and Verification (M&V) is based on the Federal Energy Management Program's (FEMP) publication, "Measurement and Verification Guideline for Federal Energy Projects," (DOE/GO-102000-0960, September 2000). The M&V plan for this contract consists of the following:

Year One: Honeywell will follow FEMP Option "A" "Potential to Perform" (as scheduled in Attachment "G", Exhibit G-3 &G-4) for the Measurement and Verification to quantify the energy cost avoidance of Gadsden County Schools facilities. This option will be applied on an ECM specific basis and was selected for this determination to provide an accurate but economical reconciliation. Savings will be realized from both energy and operational improvements. Energy savings for the Facilities for such Guarantee Year will be quantified and summarized on an ECM basis as defined below. The energy savings will be multiplied by the applicable energy rate as defined in Attachment G section 1.1 to calculate the Energy cost avoidance.

Year Two and Remaining Guarantee Years (ongoing): Honeywell will follow FEMP Option "A" "Potential to Perform" (as scheduled in Exhibit G-3 & G-4). On-site verification by observation of operation and captured screen shots from the EMS of the operating parameters will be completed for the Measurement and Verification of the installed ECMs. The annual inspection of time schedules in the Energy Management System will be performed to quantify equipment runtimes and the energy cost avoidance of the customer's facility as stated in Exhibit "G1".

#### **Energy Conservation Measures (ECMs) Implemented**

#### **Applicable ECMs**

ECMs (and associated energy types) applicable to the project include:

- ECM #1 High Efficiency Lighting Upgrade (Electricity)
- ECM #2 High Efficiency HVAC Upgrades (Electricity & Gas)
- ECM #3 High Efficiency Plumbing Fixtures (Water)
- ECM #4 High Efficiency Marquee Sign (Electricity)
- ECM #5 Web Enabled HVAC Controls Upgrade (Electricity)
- ECM #6 Energy Awareness Program (Electricity)

#### **Projected Savings**

Attachment G, Section 1.1, Schedule of Savings in the contract, indicates that these ECM is to generate \$293,730 of energy savings/cost avoidance in year 1 of the performance contract, escalated 4% annually.

<u>Baseline</u> operating parameters are stipulated and agreed upon. See Energy Savings Calculations, attached hereto and incorporated herein for further information regarding stipulated baseline parameters.

<u>Guarantee Period</u> operating parameters are stipulated and agreed upon, and are displayed in the Energy Savings calculations.

### **Project Overview/Review Detail**

ECMS # 1 - 6 - Summary Listed in Table 1 (directly taken from attachment "G" in the contact). The energy consumption baseline for these ECMS was generated using the Engineering calculations in Exhibit G-2 in the contract based on the pre-retrofit HVAC equipment, the existing control system, applicable electric cost rates, and the operating parameters stipulated in the contract document. The post data was gathered and quantified after the installation of the new equipment and control systems using the post-installation operating parameters also stipulated in the contract document in Exhibit G-4. The comparison of these pre- and post-installation profiles validates the potential to achieve the projected cost avoidance for this ECM.

1.1 Energy Savings. The amount of energy savings for guarantee year 2 is the sum of the below listed ECMs. The schedule of savings does not include the absolute increase in energy use due to the implementation of measures to increase environmental comfort as directed by the customer, and other baseline adjustments (see 1.3.1.1). The Guaranteed savings are less than the projected savings, represented in Exhibit G-1. The Cost Avoidance is based on the listed Energy and Operational Cost Avoidance Guarantee Practices contained in Section 1.3 herein.

Table 1 - Detailed Explanation of Year 1 ECM cost avoidance

| Att A | ECM Description                   | Electric  | Non-Electric | Water    | Total     |
|-------|-----------------------------------|-----------|--------------|----------|-----------|
|       |                                   | Year 1    | Year 1       | Year 1   | Year 1    |
| 1     | High Efficiency Lighting Upgrade  | \$135,951 |              |          | \$135,951 |
| 2     | High Efficiency HVAC Upgrade      | \$2,069   | \$3,000      |          | \$5,069   |
| 3     | High Efficiency Plumbing Fixtures |           |              | \$11,233 | \$11,233  |
| 4     | High Efficiency Marquee Sign      | \$3,705   |              |          | \$3,705   |
| 5     | Web Enabled HVAC Controls Upgrade | \$58,057  |              |          | \$58,057  |
| 6     | Energy Awareness Program          | \$79,715  |              |          | \$79,715  |
|       | Totals                            | \$279,497 | \$3,000      | \$11,233 | \$293,730 |

# ECM 1 - Lighting Upgrade

|                     | # Existing      | # Retrofitted   |           | Year 1 rate |                       |
|---------------------|-----------------|-----------------|-----------|-------------|-----------------------|
| Building            | <b>Fixtures</b> | <b>Fixtures</b> | kWh Saved | per kWh     | <b>Cost Avoidance</b> |
| George Munroe Elem  | 1,049           | 870             | 109,879   | 0.107       | \$11,779              |
| James Shanks Middle | 1,497           | 1,379           | 231,061   | 0.107       | \$24,770              |
| Greensboro Elem     | 1,036           | 883             | 132,450   | 0.123       | \$16,252              |
| Stewart Street Elem | 488             | 464             | 51,289    | 0.107       | \$5,498               |
| Gadsden Technical   | 549             | 540             | 125,318   | 0.077       | \$9,675               |
| Havanah Mid         | 1,517           | 1,515           | 246,732   | 0.089       | \$22,008              |
| Chattahoochee Elem  | 1,164           | 1,169           | 113,843   | 0.081       | \$9,176               |
| Havana Elem         | 633             | 617             | 111,583   | 0.128       | \$14,294              |
| Administration      | 259             | 221             | 97,799    | 0.077       | \$7,550               |
| Transportation      | 88              | 88              | 31,011    | 0.107       | \$3,324               |
| Howser Pre-K        | 38              | 38              | 2,962     | 0.077       | \$229                 |
| Warehouse           | 162             | 162             | 22,337    | 0.107       | \$2,395               |
| Personnel           | 77              | 43              | 18,606    | 0.077       | \$1,436               |
| Midway              | 38              | 38              | 4,013     | 0.128       | \$515                 |
| Vending             | 45              | 45              | 57,062    | 0.110       | \$6,277               |
| Total               | 8,640           | 8,072           | 1,355,945 | 0.100       | \$135,177             |

#### **Building: George Munroe**

#### **OVERVIEW:**

The existing 5 ton, packaged units serving the building are aging and less efficient than newer equipment currently available. They will be replaced with a new High Efficiency packaged unit in the existing location. The savings calculation assumes an average cooling load over the period that the equipment is in operation. It also assumes that the savings will be based upon the current building loads, including ventilation

#### **ASSUMPTIONS:**

| Present cooling energy usage          | 36,486   | KWH/yr      |  |
|---------------------------------------|----------|-------------|--|
| Electrical demand period              | 8        | months      |  |
| Existing cooling equipment EER rating | 7.2      | MBTU/KWH    |  |
| New cooling equipment EER rating      | 11.7     | MBTU/KWH    |  |
| Cooling equipment rated capacity      | 35.0     | tons        |  |
| Weekly cooling system operation       | 42       | hrs/wk      |  |
| Cooling season length                 | 33       | wk/yr       |  |
| Avoided cost of electricity           | \$0.1072 | /KWH        |  |
| Avoided cost of demand                | \$0.00   | /KW         |  |
| Cooling conversion factor             | 12       | MBTU/ton-hr |  |

#### **UTILITY SAVINGS CALCULATIONS:**

 Load Factor
 =
 0.45

 Demand Savings
 =
 9.18 KW

 Cooling Savings
 =
 12,910 KWH/yr

 Cost Savings
 =
 \$1,384 /yr

Baseline Calculation Data Hrs/dy Dy/Wk Wk/yr

Tons

**SEER Ratings** 

13

EER

7.2

0.45

#### **UTILITY SAVINGS FORMULAS:**

Demand Savings = 
$$\binom{load}{factor} x \text{ ons } x \text{ } 2x \left(\frac{1}{exist EER} - \frac{1}{new EER}\right)$$

$$Cooling \ Savings = \begin{pmatrix} demand \\ savings \end{pmatrix} x \begin{pmatrix} oper. \\ period \end{pmatrix}$$

$$Cost \ Savings = \begin{pmatrix} demand \\ savings \end{pmatrix} x \begin{pmatrix} demand \\ \cos t \end{pmatrix} + \begin{pmatrix} cooling \\ savings \end{pmatrix} x \begin{pmatrix} elect. \\ \cos t \end{pmatrix}$$

#### **Building: Gretna Elementary**

#### **OVERVIEW:**

The existing 20 ton air cooled chiller serving the cafeteria is aging and less efficient than newer equipment currently available. It will be replaced with a new High Efficiency unit in the existing location. The savings calculation assumes an average cooling load over the period that the equipment is in operation. It also assumes that the savings will be based upon the current building loads, including ventilation

#### **ASSUMPTIONS:**

| Present cooling energy usage          | 20.040   | MANUE -     |   |
|---------------------------------------|----------|-------------|---|
| Present cooling energy usage          |          | KWH/yr      |   |
| Electrical demand period              | 8        | months      | * |
| Existing cooling equipment EER rating | 7.2      | MBTU/KWH    |   |
| New cooling equipment EER rating      | 10.0     | MBTU/KWH    |   |
| Cooling equipment rated capacity      | 20.0     | tons        |   |
| Weekly cooling system operation       | 42       | hrs/wk      |   |
| Cooling season length                 | 33       | wk/yr       |   |
| Avoided cost of electricity           | \$0.1275 | /KWH        |   |
| Avoided cost of demand                |          | ./KW        |   |
| Cooling conversion factor             | 12       | MBTU/ton-hr |   |
| -                                     |          |             |   |

#### **UTILITY SAVINGS CALCULATIONS:**

| Load Factor     | =   | 0.45        |
|-----------------|-----|-------------|
| Demand Savings  | = _ | 3.28 KW     |
| Cooling Savings | =   | 5,371 KWH/y |
| Cost Savings    | = [ | \$685 /yr   |

Baseline Calculation Data Hrs/dy Dy/Wk Wk/yr

20.0

**SEER Ratings** 

11.1

EER

7.2

LF

#### **UTILITY SAVINGS FORMULAS:**

Demand Savings = 
$$\begin{pmatrix} load \\ factor \end{pmatrix} x \text{ (ons)} x \text{ (2)} x \left( \frac{1}{exist EER} - \frac{1}{new EER} \right)$$

$$Cooling \ Savings = \begin{pmatrix} demand \\ savings \end{pmatrix} x \begin{pmatrix} oper. \\ period \end{pmatrix}$$

$$Cost \ Savings = \begin{pmatrix} demand \\ savings \end{pmatrix} x \begin{pmatrix} demand \\ \cos t \end{pmatrix} + \begin{pmatrix} cooling \\ savings \end{pmatrix} x \begin{pmatrix} elect. \\ \cos t \end{pmatrix}$$

#### **Boiler Retrofit**

Carter Parramore - Model Baseline - Natural Gas (70% Eff)

|               | Jan   | Feb   | Mar   | Apr  | May  | Jun | Jul | Aug  | Sep  | Oct  | Nov   | Dec   | Total    |
|---------------|-------|-------|-------|------|------|-----|-----|------|------|------|-------|-------|----------|
| Space Cool    | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Heat Reject.  | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Refrigeration | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Space Heat    | 341.5 | 296.1 | 128   | 39.5 | 9.4  | 0   | 0   | 0.3  | 2.5  | 34.2 | 124.3 | 311.5 | 1,287.40 |
| HP Supp.      | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Hot Water     | 27.4  | 25.5  | 28.2  | 28.9 | 27.5 | 4   | 4.2 | 23.9 | 21.8 | 24.5 | 22.5  | 26.2  | 264.6    |
| Vent. Fans    | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Pumps & Aux.  | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Ext. Usage    | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Misc. Equip.  | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Task Lights   | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Area Lights   | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Total         | 368.9 | 321.6 | 156.2 | 68.4 | 36.9 | 4   | 4.2 | 24.2 | 24.3 | 58.7 | 146.9 | 337.7 | 1,551.90 |

#### Carter Parramore - Boiler Efficiency Improvement (85% Eff)

|               | Jan   | Feb   | Mar   | Apr  | May  | Jun | Jul | Aug  | Sep  | Oct  | Nov   | Dec   | Total    |
|---------------|-------|-------|-------|------|------|-----|-----|------|------|------|-------|-------|----------|
| Space Cool    | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Heat Reject.  | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Refrigeration | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Space Heat    | 281.2 | 243.8 | 105.5 | 32.5 | 7.8  | 0   | 0   | 0.3  | 2    | 28.2 | 102.4 | 256.5 | 1,060.20 |
| HP Supp.      | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Hot Water     | 27.4  | 25.5  | 28.2  | 28.9 | 27.5 | 4   | 4.2 | 23.9 | 21.8 | 24.5 | 22.5  | 26.2  | 264.6    |
| Vent. Fans    | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Pumps & Aux.  | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Ext. Usage    | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Misc. Equip.  | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Task Lights   | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Area Lights   | 0     | 0     | 0     | 0    | 0    | 0   | 0   | 0    | 0    | 0    | 0     | 0     | 0        |
| Total         | 308.6 | 269.3 | 133.6 | 61.5 | 35.2 | 4   | 4.2 | 24.1 | 23.8 | 52.7 | 124.9 | 282.7 | 1,324.70 |

#### **Boiler Efficiency Improvement**

| Baseline Fossil Fuel Model | 1,552   |
|----------------------------|---------|
| Model (After New Boiler)   | 1,325   |
| MMBTU Savings              | 227     |
| GSF Total                  | 101,339 |
| GSF Eff                    | 68,244  |
| % Total                    | 67%     |
| auranteed MMBTU Savings    | 141     |
|                            |         |

Cost Avoidance \$ 2,192

#### **Boiler Retrofit**

St. John's - Model Baseline - Oil (74/74/72/72) 70% Eff

|               | Jan    | Feb    | Mar   | Apr   | May   | Jun  | Jul  | Aug   | Sep   | Oct   | Nov   | Dec    | Total  |
|---------------|--------|--------|-------|-------|-------|------|------|-------|-------|-------|-------|--------|--------|
| Space Cool    | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Heat Reject.  | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Refrigeration | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Space Heat    | 144.86 | 128.17 | 50.61 | 17.12 | 3.85  | 0    | 0    | 0     | 0.59  | 12.88 | 46.38 | 124.86 | 529.31 |
| HP Supp.      | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Hot Water     | 13.35  | 12.4   | 13.69 | 14.05 | 13.32 | 1.89 | 1.98 | 11.57 | 10.56 | 11.9  | 10.96 | 12.74  | 128.41 |
| Vent. Fans    | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Pumps & Aux.  | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Ext. Usage    | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Misc. Equip.  | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Task Lights   | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Area Lights   | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Total         | 158.21 | 140.56 | 64.3  | 31.17 | 17.17 | 1.89 | 1.98 | 11.57 | 11.15 | 24.78 | 57.33 | 137.59 | 657.72 |

#### St. John's - Model Boiler Replacement - Oil (74/74/72/72) 80% Eff

|               | Jan    | Feb    | Mar   | Apr   | May   | Jun  | Jul  | Aug   | Sep   | Oct   | Nov   | Dec    | Total  |
|---------------|--------|--------|-------|-------|-------|------|------|-------|-------|-------|-------|--------|--------|
| Space Cool    | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Heat Reject.  | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Refrigeration | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Space Heat    | 126.75 | 112.15 | 44.28 | 14.98 | 3.37  | 0    | 0    | 0     | 0.51  | 11.27 | 40.58 | 109.25 | 463.14 |
| HP Supp.      | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Hot Water     | 13.35  | 12.4   | 13.69 | 14.05 | 13.32 | 1.89 | 1.98 | 11.57 | 10.56 | 11.9  | 10.96 | 12.74  | 128.41 |
| Vent. Fans    | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Pumps & Aux.  | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Ext. Usage    | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Misc. Equip.  | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Task Lights   | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Area Lights   | 0      | 0      | 0     | 0     | 0     | 0    | 0    | 0     | 0     | 0     | 0     | 0      | 0      |
| Total         | 140.1  | 124.54 | 57.97 | 29.03 | 16.69 | 1.89 | 1.98 | 11.57 | 11.07 | 23.17 | 51.54 | 121.99 | 591.56 |

#### **Boiler Efficiency Improvement**

| Baseline Fossil Fuel Model | 657.72 |
|----------------------------|--------|
| Model (After New Boiler)   | 591.56 |
| MMBTU Savings              | 66.16  |
| GSF Total                  | 49163  |
| GSF Eff                    | 31630  |
| % Total                    | 64%    |
| Gauranteed MMBTU Savings   | 39     |
| Cost Avoidance             | \$ 808 |

### **ECM 3 - Plumbing Fixtures**

|                            | Total    | Baseline       | Savings<br>(Gal) | Savings           |     |         | Ouantities                                                    |                          |         |    | Cost Av | oida | nce |
|----------------------------|----------|----------------|------------------|-------------------|-----|---------|---------------------------------------------------------------|--------------------------|---------|----|---------|------|-----|
| BUILDING NUMBER            | STUDENTS | WATER<br>(Gal) | WATER<br>(GAL)   | ENERGY<br>(MMBtu) |     | URINALS | COMMON<br>AREA BATH /<br>CLASSROOM<br>SINKS (NO<br>HOT WATER) | KITCHEN /<br>NURSE SINKS | SHOWERS | WA | TER     | FUI  |     |
| CHATTAHOOCHEE ELEMENTARY   | 215      | 470,700        | 170,067          | 1.95              | 11  | 7       | 28                                                            | 5                        | 0       | \$ | 672     | \$   | 33  |
| GADSDEN CENTRAL ACADEMY    | 200      | 0              | 122,430          | 0.78              | 5   | 2       | 14                                                            | 2                        | 0       | \$ | 484     | \$   | 13  |
| GADSDEN ELEMENARY MAGNET   | 125      | 64,800         | 19,217           | 1.95              | 35  | 9       | 22                                                            | 5                        | 0       | \$ | 76      | \$   | 33  |
| GADSEN TECHNICAL INSTITUTE | 50       | 76,600         | 1,546            | 3.13              | 14  | 11      | 20                                                            | 8                        | 0       | \$ | 6       | \$   | 52  |
| GEORGE MUNROE ELEMENTARY   | 733      | 1,244,800      | 384,517          | 2.74              | 32  | 8       | 77                                                            | 7                        | 0       | \$ | 1,519   | \$   | 46  |
| HAVANA ELEMENTARY          | 603      | 1,310,700      | 403,517          | 1.17              | 18  | 4       | 48                                                            | 3                        | 0       | \$ | 1,594   | \$   | 20  |
| HAVANA MIDDLE              | 214      | 1,591,000      | 522,803          | 25.69             | 0   | 0       | 66                                                            | 13                       | 33      | \$ | 2,065   | \$   | 428 |
| JAMES A SHANKS             | 607      | 2,231,500      | 732,442          | 1.95              | 29  | 6       | 99                                                            | 10                       | 42      | \$ | 2,893   | \$   | 33  |
| STEWART STREET ELEMENTARY  | 530      | 2,231,500      | 732,442          | 1.95              | 10  | 1       | 55                                                            | 5                        | 0       | \$ | 2,893   | \$   | 33  |
| FAMILY INFORMATION         |          | 0              | 3,809            | 0.39              | 0   | 0       | 1                                                             | 1                        | 0       | \$ | 15      | \$   | 7   |
| MAINTENANCE BUILDING       |          | 124,300        | 40,317           | 0.78              | 2   | 1       | 2                                                             | 2                        | 0       | \$ | 159     | \$   | 13  |
| PERSONNEL OFFICE           |          | 0              | 3,905            | 0.00              | 0   | 0       | 1                                                             | 0                        | 0       | \$ | 15      | \$   | -   |
| TRANSPORTATION BUILDING    |          | 303,800        | 91,066           | 2.50              | 3   | 2       | 6                                                             | 0                        | 4       | \$ | 360     | \$   | 42  |
| CARTER PARAMORE ACADEMY    | 365      | 1,400,000      | 270,596          | 0.78              | 8   | 4       | 42                                                            | 2                        | 0       | \$ | 1,069   | \$   | 13  |
| DIAGNOSTIC CENTER          |          | 0              | 7,273            | 0.78              | 1   | 0       | 1                                                             | 2                        | 0       | \$ | 29      | \$   | 13  |
| GREENSBORO ELEMENTARY      | 415      | 983,450        | 334,985          | 4.69              | 15  | 14      | 46                                                            | 12                       | 0       | \$ | 1,323   | \$   | 78  |
| MAX WALKER ADMINISTRATION  |          | 0              | 5,562            | 0.39              | 6   | 2       | 9                                                             | 1                        | 0       | \$ | 22      | \$   | 7   |
| WAREHOUSE                  |          | 0              | 1,905            | 0.00              | 0   | 0       | 1                                                             | 0                        | 0       | \$ | 8       | \$   | -   |
|                            | 4,057    | 12,033,150     | 3,848,396        | 52                | 189 | 71      | 538                                                           | 78                       | 79      | \$ | 15,201  | \$   | 860 |

Total Cost Avoidance \$ 16,062

# ECM 4 - Marquee Sign

| Area                        | Components              | # Lamps | Watts/Lamp | Connected kW | Sign<br>Utilization<br>Factor | Average<br>Utilized<br>kW | Hours of Operation | Projected<br>kWh Used |
|-----------------------------|-------------------------|---------|------------|--------------|-------------------------------|---------------------------|--------------------|-----------------------|
| Existing<br>Marquee<br>Sign | 30 watt<br>Incandescent | 2,048   | 30         | 61           | 30%                           | 18.4                      | 2,138              | 35,469                |
| Marquee<br>Exterior<br>Sign | Red LED Retrofitt       | 2,048   | 2.8        | 6            | 30%                           | 1.7                       | 2,138              | 3,678                 |
|                             |                         |         |            |              |                               |                           | kWh Saved          | 31 701                |

Cost Avoidance \$ 3,901

# ECM 5 - Web Enabled HVAC Controls Upgrade

| Primiry | Techno | logies |
|---------|--------|--------|
|---------|--------|--------|

| Facility w/ Controls ECM   | Yr Built  | Lighting | Cooling              | Heating  | GSF     | kWh     | To | tal Cost |
|----------------------------|-----------|----------|----------------------|----------|---------|---------|----|----------|
| GADSDEN ELEMENTARY MAGNET  | 1919/1951 | T-12     | Air Cooled DX        | NG       | 61,953  | 54,134  | \$ | 5,127    |
| GRETNA ELEMENTARTY         | 1924/1963 | T-12     | Air Cooled Chiller   | Propane  | 50,534  | -       |    |          |
| CARTER PARRAMORE           | 1954/1974 | T-12     | Air Cooled DX        | NG       | 101,339 | -       |    |          |
| HAVANA ELEMENTARY          | 1955/1980 | T-12     | Air Cooled Chiller   | NG       | 81,900  | -       |    |          |
| GEORGE MUNROE ELEMENTARY   | 1956/1992 | T-12     | Air Cooled DX        | NG       | 87,248  | 138,331 | \$ | 10,683   |
| WALKER ADMIN               | 1958/1988 | T-12     | Air Cooled DX        | NG       | 18,062  | 49,748  | \$ | 3,842    |
| ST. JOHN ELEMENTARY        | 1959/1969 | T-12     | Air Cooled Chiller   | NG       | 49,163  | -       |    |          |
| STEWART STREET ELEMENTARY  | 1965/1972 | T-12     | Air Cooled DX        | NG       | 74,810  | 72,216  | \$ | 5,577    |
| JAMES A. SHANKS MIDDLE     | 1967/1987 | T-12     | Water Cooled Chiller | NG       | 138,149 | -       |    |          |
| CHATTAHOOCHEE ELEMENTARY   | 1971/1973 | T-12     | Air Cooled DX        | NG       | 59,861  | 81,760  | \$ | 6,587    |
| GADSDEN TECHNICAL          | 1972/1975 | T-12     | Air Cooled DX        | NG       | 100,507 | 73,860  | \$ | 5,704    |
| TRANSPORATION - BUS GARAGE | 1990/1990 | T-12     | Air Cooled DX        | Electric | 17,872  | 2,744   | \$ | 292      |
| EAST GADSDEN HIGH          | 2001/2004 | T-8      | Air Cooled Chiller   | Propane  | 206,005 | 102,948 | \$ | 9,099    |
| WEST GADSDEN HIGH          | 2005/2005 | T-8      | Air Cooled Chiller   | Propane  | 116,691 | 124,936 | \$ | 11,147   |
|                            |           |          |                      |          |         | 700 677 | Φ. | E0 0E7   |

# **ECM 6 - Energy Awareness**

|  | Primin | / Techno | logies |
|--|--------|----------|--------|
|--|--------|----------|--------|

| Facility w/ Controls ECM   | Yr Built  | Lighting | Cooling              | Heating  | GSF     | kWh     | Tot | al Cost |
|----------------------------|-----------|----------|----------------------|----------|---------|---------|-----|---------|
| GADSDEN ELEMENTARY MAGNET  | 1919/1951 | T-12     | Air Cooled DX        | NG       | 61,953  | 33,564  | \$  | 3,179   |
| GRETNA ELEMENTARTY         | 1924/1963 | T-12     | Air Cooled Chiller   | Propane  | 50,534  | 89,340  | \$  | 8,462   |
| CARTER PARRAMORE           | 1954/1974 | T-12     | Air Cooled DX        | NG       | 101,339 | 120,820 | \$  | 11,443  |
| HAVANA ELEMENTARY          | 1955/1980 | T-12     | Air Cooled Chiller   | NG       | 81,900  | 112,300 | \$  | 14,390  |
| GEORGE MUNROE ELEMENTARY   | 1956/1992 | T-12     | Air Cooled DX        | NG       | 87,248  | 25,070  | \$  | 1,781   |
| WALKER ADMIN               | 1958/1988 | T-12     | Air Cooled DX        | NG       | 18,062  | -       |     |         |
| ST. JOHN ELEMENTARY        | 1959/1969 | T-12     | Air Cooled Chiller   | NG       | 49,163  | 74,590  | \$  | 7,065   |
| STEWART STREET ELEMENTARY  | 1965/1972 | T-12     | Air Cooled DX        | NG       | 74,810  | 44,775  | \$  | 3,458   |
| JAMES A. SHANKS MIDDLE     | 1967/1987 | T-12     | Water Cooled Chiller | NG       | 138,149 | -       |     |         |
| CHATTAHOOCHEE ELEMENTARY   | 1971/1973 |          | Air Cooled DX        | NG       | 59,861  | 50,692  | \$  | 4,084   |
| GADSDEN TECHNICAL          | 1972/1975 | T-12     | Air Cooled DX        | NG       | 100,507 | 45,794  | \$  | 3,537   |
| TRANSPORATION - BUS GARAGE | 1990/1990 | T-12     | Air Cooled DX        | Electric | 17,872  | -       |     |         |
| EAST GADSDEN HIGH          | 2001/2004 | T-8      | Air Cooled Chiller   | Propane  | 206,005 | 147,300 | \$  | 11,978  |
| WEST GADSDEN HIGH          | 2005/2005 | T-8      | Air Cooled Chiller   | Propane  | 116,691 | 129,200 | \$  | 10,340  |

# **Operational Savings**

The operational cost savings described below and identified in Attachment G section 1.2 of the contract are deemed satisfied upon contract execution.

| Year 1  | \$164,888   |
|---------|-------------|
| Year 2  | \$171,484   |
| Year 3  | \$178,343   |
| Year 4  | \$185,477   |
| Year 5  | \$192,896   |
| Year 6  | \$200,611   |
| Year 7  | \$208,636   |
| Year 8  | \$216,981   |
| Year 9  | \$225,661   |
| Year 10 | \$234,687   |
| Year 11 | \$244,075   |
| Year 12 | \$253,838   |
| Year 13 | \$263,991   |
| Year 14 | \$274,551   |
| Total   | \$3,016,118 |
|         |             |

| ECM# | Operational Savings Description (OSD) | Cost Avoidance Category (O&M, Capital) | Year 1<br>Breakdown |
|------|---------------------------------------|----------------------------------------|---------------------|
| 1    | High Efficiency Lighting Upgrade      | O&M                                    | \$22,956            |
| 2    | High Efficiency HVAC Upgrade          | Capital & O&M                          | \$95,939            |
| 3    | High Efficiency Plumbing Fixtures     | O&M                                    | \$702               |
| 4    | High Efficiency Marquee Sign          | O&M                                    | \$3,291             |
| 5    | Web Enabled HVAC Controls Upgrade     | O&M                                    | \$2,000             |
| 6    | Web-Based Maintenance Management      | O&M                                    | \$40,000            |
|      | Total                                 |                                        | \$164,888           |

| George Monroe                                                                 | Bldg 11     | Hallway can be delamped. Tstat can be set down to 69 degrees |
|-------------------------------------------------------------------------------|-------------|--------------------------------------------------------------|
|                                                                               | Café        | Tstat can be set down to 69 degrees                          |
|                                                                               | Bldg 9804   | Temporary A/C unit be used                                   |
| Carter Bldg 1 Door weather-stripping in                                       |             | Door weather-stripping in bad condition                      |
|                                                                               | Library     | set at 72 degrees                                            |
|                                                                               | Café        | OSA filters need cleaning. Tstat set at 72 degrees           |
| Stewart Street Elem Café Tstat on stage behind heavy curtains, should be move |             | Tstat on stage behind heavy curtains, should be moved        |
|                                                                               | 49B         | STE HP01 Tstat not working                                   |
|                                                                               |             | STE HP02 Tstat 72 degrees                                    |
|                                                                               |             | 98-14 not working                                            |
| Chattahoochee                                                                 |             | Several Tstat can be set down to 68 degrees                  |
|                                                                               | Office Area | Allows programming                                           |

<sup>\*\*</sup> Many T7350s have been replaced by the customer causing operational problems

### **Energy Savings Tips**

#### The Goal

- > Eliminate wasted energy in buildings while ensuring a comfortable and safe learning environment for all students and staff.
- Educate every student and employee about contributing to energy efficiency so that every person will be an energy saver, as well as an energy user.

#### **General Energy Savings Tips**

- ➤ Be sure all automatic controls are in good working condition, calibrated properly and reviewed often.
- Monthly, review time schedules in the programmable thermostats. Make the most of your energy management system or programmable thermostats by turning heating/cooling systems off during unoccupied periods, including holidays, and maintaining energy-saving temperature setpoints. Start a shutdown list and hand out for use at each site during holidays and summertime. Did you know that:

Heating and cooling an average-sized elementary school is like heating and cooling 40 average-sized homes?

For every hour that an HVAC system operates at an average-sized elementary school when no one is there, it costs about \$15 to heat and \$14 to cool?

Every degree a thermostat is lowered during heating season or raised during cooling season decreases costs by 3-5%?

- Turn lights off in all areas, especially gyms, cafeterias, and auditoriums, when they are not occupied; instruct custodians to shut lights off as soon as classes end and turn them on again in an area only while cleaning it. (The average classroom can save \$25 a year by shutting off the lights for 2 additional hours each day.)
- > Use daylight (it's free) to enhance lighting and reduce the use of electric light.
- Turn off computers, copiers, and other office machines every night, and make sure they are set on "energy-saver" mode while in use.
- Install Vending Misers on canned/bottled drink and other vending machines to turn them off 12 hours a day. Permanently de-lamp vending machines and disconnect ballasts, and turn them off completely during months when school is not in session. (Note: The cost of operating vending machines can exceed the shared revenue provided by the vendor.)
- > Turn off exhaust fans in kitchens and bathrooms during unoccupied periods.
- ➤ Use equipment that consumes high amounts of electricity before noon whenever possible. This helps cut peak demand charges on a school's utility bill. This type of equipment includes kilns, electric ovens, sawdust collectors, and sports lights.
- ➤ Limit the use of small refrigerators in classrooms. Approximate annual cost is \$75 to \$90 per unit.

### **Energy Savings Tips**

#### **Prepare for Heating Season**

- Clean boilers, test all heating-related equipment, and check piping for steam leaks to be sure everything is in good working order before it is needed.
- ➤ Keep hot water temperatures to 120-130 degrees Fahrenheit for sinks and showers.
- Routinely inspect steam traps and repair those not operating properly. Avoid the domino effect of Steam trap failure = Loss of condensate = Increased make-up water = Increased use of costly treatment chemicals and Increased fuel consumption
- Insulate, caulk and repair or replace weather stripping around doors and windows to reduce heat loss.
- ➤ Be sure that building doors, as well as individual classroom and office doors, are closed when heating equipment is in operation. Repair gaps in doors.
- Space heaters use 1000 watts per hour. Flat leg or foot warmers may be substituted and use much less energy (approximately 100 watts per hour). These devices should be turned off at the end of the day.
- Negotiate fuel contracts whenever possible to avoid the unpredictable and frequent price spikes that occur each year.

#### **Cooling Season Tips**

- ➤ If your air conditioning systems have automatic temperature controls, make sure outside air dampers are closed during unoccupied times.
- ➤ Be sure that building doors, as well as individual classroom and office doors, are closed when air conditioning equipment is in operation. Repair gaps in doors.
- Where cross-ventilation is available during mild weather, shut down air conditioning equipment and open windows and doors.
- > Do not turn lights on unless needed, as they add heat to the building.

### **Glossary of Terms**

actual cost Actual energy cost taken directly from utility bill.

actual savings Savings derived through the Metrix TM program; baseline less

actual costs. Positive actual savings indicate utility costs have been reduced after adjusting for weather and other variables in

dollars.

balance point (HtgDD), the outdoor temperature below which space heating is

required or (ClgDD), the outdoor temperature above which

space cooling is required.

baseline The adjusted, tuned pre-retrofit bills (usually 1 year) used to

compare to post-installation usage in order to calculate savings.

baseline cost Cost calculated for the baseline using current rates.

billed dollars Amount billed from utility company.

bill matching Adjustment made by Metrix<sup>TM</sup> to account for differing number

of days in the billing period before calculating cost avoidance.

cost avoidance The difference between the baseline cost and the actual or

SimActual cost in dollars.

degree-day Unit representing one degree of difference between the balance

point selected and the average temperature during one day.

EER Energy Efficiency Ratio of cooling equipment defined as the

cooling effect in BTU's divided by the power use in watts

guarantee period Time period specified in contract for which Honeywell will

guarantee energy savings.

guarantee year Number identifying for which year the review is performed

based on the number of years the guarantee is in effect.

guaranteed savings Those savings Honeywell promises the customer through the

use of maintenance programs, retrofits, upgrades and energy

management systems.

### **Glossary of Terms**

HVAC Industry standard abbreviation for Heating, Ventilating and Air

Conditioning.

HtgDD/ClgDD HtgDD = Heating degree-days

ClgDD = Cooling degree-days

kW Kilowatt - a unit of electrical power, equal to 1000 watts.

kWh Kilowatt hours - a unit of electrical energy or work, equal to that

done by one kilowatt acting for one hour.

modification An allowance for changes in the facility which affect utility

usage that occur while tracking the performance of a meter. Modifications correct both the actual and baseline usage and

cost for meters.

pre-installation Time period (start month and stop month, typically one year's

time) that is used as a benchmark for comparison which consists

of all energy bills applicable to the retrofit.

R<sup>2</sup> A measure of how well the independent variable in a regression

can explain changes in the dependent variable. An  $R^2 = "1.0"$ 

indicates a perfect correlation.

rate tariff Actual amount the utility company charges per unit of energy or

demand; used by Metrix<sup>TM</sup> to calculate utility costs for the

Sim Actual & Baseline scenarios.

reference year The actual usage for designated baseline period.

review period Time period for which savings are reported.

runtime adjustment Adjustment made for those hours equipment has run beyond the

operating hours specified in the contract.

simactual The total cost for the billing period as calculated by Metrix<sup>TM</sup>.

weather adjustment Adjustment made by Metrix<sup>TM</sup> for weather variations using

degree days.

### Honeywell

### **Cost Avoidance Report Delivery Receipt**

Honeywell has presented the Cost Avoidance Report for Gadsden County Schools M&V Contract No. 992-85-12329

This annual report details savings results for Year 1 of 14 and indicates energy & operational savings of \$462,869 for the year, as compared to the contractual Year 1 guarantee per the contract of \$458,618. The cumulative overall total cost avoidance through the end of Year 1 is \$462,869 as compared to the cumulative total guarantee per the contract of \$458,618.

This calculates into a contract to date excess cost avoidance of \$4,251.

Please sign below to acknowledge receipt of this report. Your signature does not indicate acceptance of the results.

Please sign, scan and email this sheet to Dan.Ponton@Honeywell.com Or Fax it to 407-650-3488

If the results are not agreed upon, Gadsden County Schools has forty-five (45) days from the delivery date of this report to provide a detailed explanation and request for action, in writing, to:

Honeywell International Inc. Attn: Dan Ponton 3657 Maguire Blvd., Suite 100 Orlando, FL 32803

Otherwise, the cost avoidance results will be deemed accepted.

| Received by:        | Presented by:                       |
|---------------------|-------------------------------------|
| Name (please print) | Dan Ponton, MVS Name (please print) |
| Signature           | Signature                           |
| Date                | Date                                |

#### SUMMARY SHEET

| RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA                            |                                                   |  |  |  |
|-------------------------------------------------------------------------------------|---------------------------------------------------|--|--|--|
| AGENDA ITEM NO1                                                                     | 2a                                                |  |  |  |
| DATE OF SCHOOL BOARD MEETING: September 27, 2011                                    |                                                   |  |  |  |
| TITLE OF AGENDA ITE                                                                 | M: Approval of School Board Rule 6.40 (Assessment |  |  |  |
| of Employees)                                                                       |                                                   |  |  |  |
| DIVISION: Administration                                                            | on                                                |  |  |  |
| This is a CONTINUATION of a current project, grant, etc.                            |                                                   |  |  |  |
| PURPOSE AND SUMMARY OF ITEM:                                                        |                                                   |  |  |  |
| Approval of School Board Policy 6.40 (Assessment of Employees) of the Gadsden       |                                                   |  |  |  |
| County School Board Policies is requested.                                          |                                                   |  |  |  |
|                                                                                     |                                                   |  |  |  |
| FUND SOURCE:                                                                        | N/A                                               |  |  |  |
| AMOUNT:                                                                             | N/A                                               |  |  |  |
| PREPARED BY:                                                                        | Rosalyn W. Smith                                  |  |  |  |
| POSITION:                                                                           | Assistant Superintendent for Academic Services    |  |  |  |
|                                                                                     |                                                   |  |  |  |
| 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:                                                                        |                                                   |  |  |  |

#### GADSDEN COUNTY SCHOOL BOARD

REGULAR MEETING: September 27, 2011

Suggested script for amending Gadsden County School Board Policy 6.40 (Assessment of Employees).

( ) CHAIRPERSON

The next agenda item is Item Number \_\_\_\_ which includes consideration of, and action upon School Board Policy 6.40 (Assessment of Employees). Based upon professional judgment and past experience, modifications of this policy will have little to no economic impact. For this reason no action is being taken on an economic impact statement. THIS PUBLIC HEARING IS INCLUDED IN THE REGULAR MEETING OF THE SCHOOL BOARD OF GADSDEN COUNTY, FLORIDA, held on September 27, 2011, in the regular School Board Meeting Room in the Max D. Walker Administration Building at Number 35 Martin Luther King Jr. Blvd., Quincy, Florida. The hearing is for the purpose of receiving input and comments from the public on policy 6.40. This hearing is being electronically recorded. The hour is now \_\_\_\_\_ p.m. At an appropriate time, the Chair will invite from the audience questions, comments, evidence, arguments, oral statements or other information regarding the proposed action. At that time, each individual wishing to address the Board will please first rise, be recognized by the Chair, and state her or his name.

( ) SUPERINTENDENT

Mr./Madam Chairperson, each member of the Board has been furnished a copy of the proposed policy previously described by you. I recommend that the Board amend School Board Policy Numbered 6.40.

() CHAIRPERSON

If there is anyone who wishes to ask questions, make comments, present evidence or oral arguments or present other information regarding the proposed action, you may do so at this time.

(QUESTIONS, COMMENTS, ETC., IF ANY.)

() A MEMBER

Mr./Madam Chairperson, I move to amend Policy 6.40.

() A MEMBER

I second the motion.

() CHAIRPERSON

There is a motion and a second to amend policy 6.40. Is there any further discussion? All in favor of the motion please say aye- All opposed... The policy has been amended and it is so ordered. The next item on the agenda is Item Number \_\_\_\_.

#### **CHAPTER 6.00 – HUMAN RESOURCES**

#### ASSESSMENT OF EMPLOYEES

6.40

<u>Pursuant to Senate Bill 736 the Superintendent shall develop or select personnel performance assessment systems for all staff.</u>

Each member of the staff shall receive an annual evaluation by his immediate administrative supervisor. The purpose of the evaluation shall be to improve the services of personnel in all departments. The administrative supervisors and department heads shall use the evaluation form provided by the Superintendent.

- (1) A copy of each employee's evaluation report shall be filed in the District Personnel office.
- (2) The assessment of all employees shall be based on observations of the individual's work by his/her immediate supervisor and shall be made at least once each year prior to re-appointment.
- (3) The Superintendent shall arrange for the assessment of all principals, supervisors and administrative personnel as required by law.
  - Differentiation among four levels of performance (1) highly effective, (2) effective, (3) needs improvement/developing and (4) unsatisfactory.
  - At least 50% of the evaluation will be based on student learning growth assessed annually and measured by statewide assessments or for subjects not measured by statewide assessments, by district assessments in \$.1008.22(8), F.S.
  - The swell tearning which portion of the evaluation for administrators will include growth day for street as is used to the school over the course of at least three years. If leas than three was of data are available, the years for which data are available will be used and the percentage of the evaluation based upon student learning growth will be reduced not less and 40 percent.
- The principal and/or administrator supervising personnel shall arrange for the assessment of all employees under his supervision as required by law.
  - Inferentiation among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective, (2) effective, (3) need among four levels of performance (1) highly effective (1) need among four levels of performance (1) highly effective (1) need among four levels of performance (
  - At least 10% of the evaluation will be based on student learning growth assessed annually
    and measured by statewide assessments or for subjects not measured by statewide
    assessments, by district assessments in s.1008.22(8), F.S.
  - The student learning growth portion of the evaluation for classroom teachers will include growth data for students assigned to them over the course of at least three years. If less than three years of data are available, the years for which data are available will be used and the percentage of the evaluation based upon student learning growth will be reduced to not less than 40 percent.
  - Statewide assessment data for three years of students assigned to instructional nonclassroom personnel will account for 30 percent of these individuals' evaluation provided

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**GADSDEN 6.40** 

Revised: 00/00/0000

## **CHAPTER 6.00 – HUMAN RESOURCES**

three years of data are available; and 20 percent of the evaluation if less than three years of data is available. Other measurable student outcomes and professional practices will account for the remainder of non-classroom personnel evaluations.

- (5) Prior to preparing the written report of the assessment, the individual being assessed shall be informed as to the criteria and the procedure to be used.
- (6) The written report of the assessment shall be reviewed with the employee and discussed with him/her by the person who made the assessment.
- (7) An employee may respond to an assessment in the manner provided by law or other approved procedures.

STATUTORY AUTHORITY:

1001.41, 1012.22, 1012.23, F. S.

LAWS IMPLEMENTED:

1001.43, 1008.36, 1012.22, 1012.27, 1012.34, F. S.

HISTORY:

ADOPTED: REVISION DATE(S): 9/15/02 FORMERLY: 4.120; 5.105

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Revised: 00/00/0000

**GADSDEN 6.40** 

## **CHAPTER 6.00 - HUMAN RESOURCES**

## ASSESSMENT OF EMPLOYEES

6.40

Pursuant to Senate Bill 736 the Superintendent shall develop or select personnel performance assessment systems for all staff.

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- (2) The assessment of all employees shall be based on observations of the individual's work by his/her immediate supervisor and shall be made at least once each year prior to re-appointment.
- (3) The Superintendent shall arrange for the assessment of all principals, supervisors and administrative personnel as required by law.
  - Differentiation among four levels of performance (1) highly effective, (2) effective, (3) needs improvement/developing, and (4) unsatisfactory.
  - At least 50% of the evaluation will be based on student learning growth assessed annually and measured by statewide assessments or for subjects not measured by statewide assessments, by district assessments in s.1008.22(8), F.S.
  - The student learning growth portion of the evaluation for administrators will
    include growth data for students assigned to the school over the course of at
    least three years. If less than three years of data are available, the years for
    which data are available will be used and the percentage of the evaluation based
    upon student learning growth will be reduced to not less than 40 percent.
- (4) The principal and/or administrator supervising personnel shall arrange for the assessment of all employees under his supervision as required by law.
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    include growth data for students assigned to them over the course of at least
    three years. If less than three years of data are available, the years for which
    data are available will be used and the percentage of the evaluation based upon
    student learning growth will be reduced to not less than 40 percent.
  - Statewide assessment data for three years of students assigned to instructional non-classroom personnel will account for 30 percent of these individuals' evaluation provided three years of data are available; and 20 percent of the evaluation if less than three years of data is available. Other measurable student

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GADSDEN 6.40

Revised: 09/27/2011

## **CHAPTER 6.00 - HUMAN RESOURCES**

outcomes and professional practices will account for the remainder of nonclassroom personnel evaluations.

- (5) Prior to preparing the written report of the assessment, the individual being assessed shall be informed as to the criteria and the procedure to be used.
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1001.41, 1012.22, 1012.23, F. S.

LAWS IMPLEMENTED:

1001.43, 1008.36, 1012.22, 1012.27, 1012.34, F. S.

HISTORY:

ADOPTED: REVISION DATE(S): 9/15/02 FORMERLY: 4.120; 5.105

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Revised: 09/27/2011

**GADSDEN 6.40** 

#### **SUMMARY SHEET**

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA AGENDA ITEM NO. 12b DATE OF SCHOOL BOARD MEETING: September 27, 2011 TITLE OF AGENDA ITEM: Discussion and Request to Advertise the Board's Intent to Adopt School Board Policy 2.94 (Universal Breakfast Program) and 2.95 (Wellness Program). **DIVISION:** Administration \_\_\_ This is a CONTINUATION of a current project, grant, etc. PURPOSE AND SUMMARY OF ITEM: The purpose of this item is to discuss creation and adoption of School Board Policy 2.94 (Universal Breakfast Program) and to discuss annual adoption of School Board Policy 2.95 (Wellness Program). An approval to advertise the Board's intent to amend School Board Policies is also requested. **FUND SOURCE:** N/A AMOUNT: N/A PREPARED BY: Rosalyn W. Smith **POSITION:** Assistant Superintendent for Academic Services 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



#### THE SCHOOL BOARD OF GADSDEN COUNTY, FLORIDA NOTICE OF INTENT TO AMEND A POLICY

DATE OF THIS NOTICE: September 27, 2011

The School Board of Gadsden County, Florida hereby gives notice of its intent to create and/or adopt its Gadsden County School Board Policies Numbered 2.94 (Universal Breakfast Program) and 2.95 (Wellness Program).

PURPOSE AND EFFECT:

The purpose and effect of this rule revision is to create and adopt these policies.

RULEMAKING AUTHORITY: Subsection 1000.41, and 1000.43, Florida Statutes

LAWS IMPLEMENTED:

1000.40, 1000.42, and 1000.43, 1003.31 Florida Statutes

SUMMARY OF THE ESTIMATED ECONOMIC IMPACT: NONE

FACTS AND CIRCUMSTANCES JUSTIFYING RULE: It is necessary to create Policy 2.94 (Universal Breakfast Program) and annually adopt 2.95 (Wellness Program) in order to meet State regulations.

A PUBLIC HEARING WILL BE HELD DURING THE BOARD MEETING SCHEDULED FOR 6:00 P.M. ON: October 25, 2011

PLACE:

Max D. Walker School Administration Building

35 Martin Luther King, Jr., Blvd.

Quincy, Florida 32351

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

NAME OF THE PERSON ORIGINATING THIS RULE:

Rosalvn W. Smith

Assistant Superintendent for Academic Services

NAME OF THE PERSON WHO APPROVED THIS RULE:

Reginald C. James Superintendent of Schools

DATE OF SUCH APPROVAL: September 27, 2011

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

> Reginald C. James, Superintendent of Schools For Gadsden County, Florida, and Secretary and Chief Executive Officer of the School Board of Gadsden County, Florida.

#### **UNIVERSAL BREAKFAST PROGRAMS**

2.94

#### **GADSDEN COUNTY UNIVERSAL BREAKFAST POLICY:**

In recognition of the documented evidence of the relationship to good nutrition and the increase in ability to learn and perform well in school, this policy is established for the implementation of Universal Breakfast Programs at the school level.

- (1) Subsection (5)(a) of Section 1006.06, Florida Statutes provides that each "district school board shall implement school breakfast programs that make presents meals available to all students in each elementary school. By the beginning of the 2010-20, school year, universal school breakfast programs shall be offered in schools in which 80 percent or more of the students are eligible for free or reduced-price meals. Each school shall, to maximum extent practicable, make breakfast meals available to students at an alternative site location, which may include, but need not be limited to, alternative breakfast options as described in publications of the Food and Nutrition Service ("FNS") of the United States Department of Agriculture ("USDA") for the federal School Breakfast programs." Therefore, beginning in the 2010-2011 school year, all schools in the Gadsden County school District that meet the criteria stated above shall participate in the Universal Breakfast Programs.
- (2) Furthermore, subsection (5)(c) of Section 1008.06, Florida Statutes, provides that each "district school board is encouraged to provide universal-free school breakfast meals to all students in each elementary, middle, and high school." Subject to the availability of funds and annual Board approval, beginning in the 201 2012 school year, all schools in the Gadsden County School District shall also participate in the Universal Breakfast Program.
- (3) Eligibility for the Universal Breakfast Program is by school and, therefore, will not transfer with a student to another school pittout the program.
- (4) The policy for head and reduced meals will be followed for reimbursement claims to the Department of Education as required by USDA Regulations (CFR 7, Part 245).
- (5) A school participating in a Universal Breakfast Program will allow all students 100% access to the meals strategies for delivering the meal will be shared by the school administration and FNS.
- (6) It is the intent to school meal programs to be self sufficient, therefore, FNS will set participation targets for each school within the Universal Breakfast Program so that revenue received from the USDA covers the expenses to provide the Universal Breakfast Program. For the period of time that it takes the schools to reach their targets, the District shall cover the gap between the cost and revenue as provided for in subsection (5)(b) of Section 1006.06, Florida Statutes.
- (7) The school administration and FNS will collect Free and Reduced Meal Applications from all students throughout the year. Students moving through the Point of Sale will be documented as required by USDA Regulations (CFR 7, Part 245).

**GCSB** 

NEW: 00/00/0000

#### (8) Definitions

- (a) "Universal meals" will be reimbursable meals offered through the USDA Child Nutrition Program which is offered to all students at a school regardless of eligibility status for free or reduced price meals.
- (b) "Reimbursable meal" means that the food served meets the standards for school meals as required by USDA Regulations (CFR 7, Part 210) and is therefore sigible for reimbursement.

STATUTORY AUTHORITY:

LAW(S) IMPLEMENTED:

CFR 7, Part 210; Section 1006.06, Florida Statutes

STATE BOARD OF EDUCATION RULE(S)

6A-7.040 through 6A-7.045, F.A.C. ADOPTED:

HISTORY:

ADOPTED: 00/00/0000 REVISION DATES:

FORMERLY:

GCSB

NEW: 00/00/0000

## **WELLNESS PROGRAM**

2.95\*+

## I. Philosophy

The Gadsden County School Board believes that students who begin each day as healthy individuals will increase health awareness, promote positive lifestyles, decrease the risks of disease and enhance the quality of life for children, staff and district level personnel. The Board also believes that a healthy staff can effective staff and that healthy staff members can serve as role models for healthy lifestyles. This policy encourages a holistic approach to staff and student wellness that is sensitive to individual and community needs.

#### II. Nutrition Goals and Guidelines

- \* To promote good nutrition for students and staff.
- \* To provide meals that are appealing and attractive and served in clean and pleasant settings.
- \* To establish guidelines for content and portion size of food and beverages in vending machines located at schools and at other worksites.
- A. Nutrition. The Gadsden County Food Services Department will continue to emphasize meals that meet nutrition standards established by the USDA, conform to good menu planning principals and feature a variety of healthy choices that are tasty, attractive and of excellent quality. Academic performance and quality of life issues are affected by the choices and availability of good foods in our schools. Healthy foods support student physical growth, brain development, resistance to disease, emotional stability and ability to learn.
- (1) Nutrition guidelines that continue to use food preparation techniques to provide school meals which are lower in saturated fats, sodium, sugar and served in appropriate portion sizes consistent with USDA standards shall be established for all foods offered by the district's Food Services Department. Menu and product selection shall utilize students, parents, staff and community advisory groups whenever possible.
- (2) Guidelines for reimbursable meals shall not be less restrictive than federal and state regulations require.
- (3) A la carte offerings to students shall be nutritious foods selected with input from students, parents and staff.

NEW: 06/27/06

- (4) Snack and vending standards shall provide for single serving snacks that meet at least two, and preferably three of the following: low sodium, low fat, low sugar and one or more grams of fiber per serving. Low fat and fat free snacks, baked chips, oven baked French fries, assorted salads, fresh fruit, yogurt plates, granola bars and trail mix will be made available. Beverages shall include water, 50%-100% fruit-based or vegetable based juice with no added sweeteners, non-fat, low fat, plain or flavored milk in cartons and "chugs". Electrolyte replacement beverages will be available in secondary schools.
- (5) Meal times will be scheduled at appropriate times within the academic time frame of the school site allowing for a minimum of ten (10) minutes to eat breakfast and twenty (20) minutes to eat lunch, after being seated.
- (6) Shall provide and encourage participation in the school breakfast program.
- (7) Shall sponsor a summer nutrition program consistent with Florida Statues.
- (8) Shall provide nutritional staff training for food service and school site staff as well as students families, through pamphlets, school news letters and web sites.
- (9) Shall encourage and assist with participation of eligible students in the free and reduced price meal program.
- (10) Classroom activities shall be provided to all students that include handson applications of good-nutrition practices that promote health and reduce obesity.
- (11) School staff will be encouraged to consider not using food as a reward, celebrations and school sponsored events for students, especially that of low nutritional value.
- (12) Schools should encourage organizations to sell non-food items or nutritious food items for fundraiser, rather than candy or other low nutritional-value food as fundraiser item choice.
- B. Health Education and Life Skills. Healthy living skills will be taught by a licensed or certified or trained instructor as part of a regular instructional program that provides the opportunity for all students to understand and practice concepts and skills related to health promotion and disease prevention.

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- (1) Each school community shall value and promote sequential skill-based health education
- (2) Students shall have access to valid and useful health information and health promotion products and services.
- (3) Students shall have the opportunity to practice behaviors that enhance health and/or reduce health risks.
- (4) Students shall be taught communication, goal setting and decision making skills that enhance personal, family and community health.

#### III. Physical Education Goals and Guidelines

- \* To provide a physical education program that emphasizes physical fitness and healthy lifestyles.
- \* To provide a physical education program that includes the development of positive attitudes toward wellness and physical activity, safety guidelines, responsible behavior in physical activity settings, appreciation for a variety of physical activities, and understanding of the relationship between physical activity and wellness.
- \* To encourage and assist students to set personal fitness goals.
- A. Physical Education and Activity. Physical education, taught by a certified instructor, is the core of each school's instructional program that provides the opportunity for all students to develop the skills, knowledge and attitudes necessary to participate in a lifetime of healthful physical activity.
- (1) School physical education programs shall provide for individual student skill acquisition, individual practice and a sequential curriculum that will develop an enjoyment of life-long participation in fitness activities.
- (2) Students shall be supported in setting and meeting personal fitness goals that result in the achievement and maintenance of a health enhancing level of physical fitness.
- (3) Students shall be provided the opportunities for enjoyment, challenge, self-expression and social interaction that will lead to a physically active lifestyle.

NEW: 06/27/06

## IV. Health and Safety Goals and Guidelines

- \* To provide a comprehensive health and safety education program for students.
- \* To maintain a school and worksite environment that is free from tobacco.
- A. Healthy and Safe Environment. A healthy and safe environment for all, before, during and after school supports academic success. Safer communities promote healthier students. Healthier students do better in school and make greater contributions to their community.
- (1) District buildings and grounds, structures, buses and equipment shall meet current standards and be kept inviting, clean, safe and in good repair.
- (2) District buildings shall maintain an environment that is free of tobacco, alcohol and other drugs.
- (3) Safety procedures and appropriate training for students and staff shall support personal safety and a violence and harassment free environment.
- (4) Each work site, school and classroom shall work to create an environment where students, parents/guardians and staff are respected, valued and accepted with high expectations for personal behavior and accomplishments.
- B. Social and Emotional Well-Being. Programs and services that support and value the social and emotional well being of students, families and staff build a healthy school environment.
- (1) Each school shall provide a supportive environment that encourages students, families and staff to request assistance when needed and links them to school or community resources.
- (2) Students shall be provided the skills to express thoughts and feelings in a responsible manner and give and receive support from others.
- (3) Students shall be taught to understand and respect the differences in others and how to build positive interpersonal relations.
- (4) Students and staff shall be encouraged to balance work with recreation and be aware of stresses that may interfere with health development.

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- C. Health Services. An effective health care delivery system that promotes academic achievement by providing appropriately trained personnel to respond to health needs of students.
- Primary coordination of health services shall be through the school health coordinator with the support and direction of the Gadsden County School District and the Gadsden County Health Department.
- Gadsden County School District shall collaborate with community health liaisons and resources to promote health and wellness for students, families, staff and community.
- A coordinated program of accessible health services shall be provided to students and staff and shall include violence prevention, school safety, communicable disease prevention, health screening, community health referrals, immunizations, parenting skills, first aid and other priority health education topics.

## V. Family and Community Involvement Goals and Guidelines

- \* To promote the involvement of families in wellness activities.
- \* To promote nutritional awareness by families.
- \* To sponsor family wellness activities at schools and worksites
- A. Family, School and Community Partnership. Long term effective partnerships improve the planning and implementation of health promotion projects and events within each school and throughout the community.
- Family, student and community partners shall be included in school and district wellness planning processes.
- (2) The equality and diversity of the school and district community shall be valued in planning and implementing wellness activities.
- (3) Community partnerships shall be developed as a resource for school and district programs, projects, activities and events.
- (4) Schools and the district shall actively develop and support the engagement of students, families and staff in community enhancing activities at the school or throughout the community.

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- B. Staff Wellness. The district and each work site shall establish a staff committee to assist in identifying and supporting the health, safety and well-being of site staff.
- (1) Each school and district site shall be in compliance with drug, alcohol and tobacco free policies.
- (2) Each school and district site shall insure a safe, accessible and productive work environment free from physical dangers and emotional threat.
- (3) Employee vending machines shall include food and beverages that are low in fat, sugar and/or calories.

## VI. Monitoring

Proper monitoring is an essential component in determining if a policy and its procedures are meeting the intended goals. It also provides valuable input to update and improve the process of meeting the intended objectives

The Superintendent shall designate one or more persons within the Local Education Agency (LEC) charged with operational responsibilities to ensure that the schools meet the local Wellness Policy.

The Superintendent shall direct the Wellness Advisory Committee (WAC) to monitor and review the district-wide Wellness Policy and related procedures. WAC is an ongoing established committee consisting of District staff as well as representatives from the public and private sectors.

#### The WAC shall:

- Monitor the implementation of the wellness program.
- Prepare a questionnaire to be completed at each school site that monitors the progress of the program and tracks the success toward meeting the goals of the policy.
- Assess annually and compare data to previous year.
- Report the results of the annual assessment to the Superintendent and the School Board.
- Recommend modifications in this policy and/or the program, if appropriate, after analyzing the assessment data.
- VII. The Wellness Program shall meet the requirements of the National School Lunch Act and the Child Nutrition Act of 1966.

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Annual Adoption 00/00/0000

STATUTORY AUTHORITY:

1001.41, 1001.42, F.S.

LAW(S) IMPLEMENTED:

P.L. 108-265, SECTION 204

NATIONAL SCHOOL LUNCH ACT (42 USC 1751 et seq.)
CHILD NUTRITION ACT OF 1966 (42 USC 1771 et seq.)

1001.43, 1006.06, 1006.0606, F.S.

STATE BOARD OF EDUCATION RULE(S)

6A-7.0411

HISTORY:

ADOPTED: 6/27/2006

**REVISION DATES:** 

FORMERLY: NEW

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