

AGENDA

SCHOOL BOARD WORKSHOP

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

April 26, 2016
4:30 P.M.

THIS WORKSHOP IS OPEN TO THE PUBLIC

1. Call to order
2. Financial Data Report
3. Discussion Items
 - a. List of contractors and notification to Board regarding vendors with total payments greater than \$15,000 and other payment issues. **See Page #2**
 - b. Miscellaneous finance department items:
 - i. Educational Funding Accountability Act – Summary of Administrative Expenses
 1. Comparable districts **See Page #3**
 - ii. Final Conference bill 2016-17 FEFP program numbers for General Fund budget **See Page #7**
 - iii. Conversion to FOCUS training was conducted on April 20 and 21. System does live April 26, 2016.
 - iv. Monitoring reports:
 1. **2014-15 district budget, annual financial report, and program cost report.** FDOE performed the review based on criteria for the FEFP established in the Florida Statutes and Florida Administrative Code. District met all criteria, no further action is required. **See Page #9**
 2. **Medicaid Certified School Match Program.** Agency for Health Care Administration (ACHA) performed the review and determined the district was in compliance with Medicaid MSCM policy. **See Page #11**
 - c. Other - agenda items:
 - i. POWER Buying Group **See Page #13**
 - ii. TSA Contract Amendment to reduce rate charged to the district. **See Page #19**
 - iii. Budget Amendment #2 **See Page #22**
 - iv. TRIM Dates **See Page #44**
 - v. Authorization to extend: TAN with Capital City Bank; Lease Purchase for disaster recovery services; and construction note payable as well as bus lease purchase with SunTrust Bank. **See Page #45**
4. School Board Requests and Concerns
5. Adjournment

Gadsden County School District
 Contracted Services and Board Notification of Vendor Payments Near or over \$15,000
 April 26, 2016 Board Meeting

Contractors

Fund	Object #	Vendor	Description	Amount	Date	Purchase Order #
			None			

Board Notification Contractor Near or over \$15,000

Fund	Object #	Vendor	Description	Amount	Date	Purchase Order #
	110	350 Barnes Equipment Co	Repair of Storm Drain at East Gadsden High School	3,460.00	3/238/16	188976
			(required repairs exceeded initial estimate)			
			None			

**EDUCATIONAL FUNDING ACCOUNTABILITY ACT
SUMMARY OF ADMINISTRATIVE EXPENDITURES
FY 2014-15**

	Unweighted Full-time Equivalent (UFTE)* Students	General Fund (Fund 100)	General Fund Per UFTE	Special Revenue Fund (Fund 420)	Special Revenue Fund Per UFTE	ARRA Special Revenue Funds (Funds 432 & 433)	ARRA Special Revenue Funds Per UFTE
Alachua	25,769.18	\$ 15,849,427	\$ 615.05	\$ 0	\$ 0.00	\$ 0	\$ 0.00
Baker	4,762.98	3,408,759	715.68	532,566	111.81	0	0.00
Bay	22,915.65	15,939,977	695.59	1,145,595	49.99	0	0.00
Bradford	3,014.49	2,795,524	927.36	210,163	69.72	0	0.00
Brevard	65,537.64	34,689,420	529.31	10,221,849	155.97	0	0.00
Broward	220,702.68	94,866,567	429.84	3,275,175	14.84	0	0.00
Calhoun	2,190.50	1,973,241	900.82	93,436	42.66	0	0.00
Charlotte	15,291.46	9,540,808	623.93	754,831	49.36	0	0.00
Citrus	14,509.46	9,085,436	626.17	1,227,930	84.63	0	0.00
Clay	35,026.43	18,755,026	535.45	1,103,896	31.52	0	0.00
Collier	42,573.15	23,491,730	551.80	972,542	22.84	0	0.00
Columbia	9,438.33	6,952,236	736.60	458,087	48.53	0	0.00
Dade	292,011.00	152,495,155	522.22	9,501,251	32.54	0	0.00
DeSoto	4,720.97	5,228,350	1,107.47	803,165	170.13	0	0.00
Dixie	1,916.79	1,823,228	951.19	10,518	5.49	0	0.00
Duval	114,579.64	67,920,690	592.78	2,937,947	25.64	0	0.00
Escambia	38,594.11	21,751,410	563.59	61,308	1.59	0	0.00
Flagler	11,569.95	7,585,041	655.58	1,232,311	106.51	0	0.00
Franklin	897.35	1,465,596	1,633.25	111,530	124.29	0	0.00
Gadsden	4,977.87	3,853,462	774.12	746,160	149.90	0	0.00
Gilchrist	2,479.20	2,707,477	1,092.08	1,397,290	563.61	0	0.00
Glades	1,354.58	1,379,498	1,018.40	19,614	14.48	0	0.00
Gulf	1,810.37	2,018,660	1,115.05	0	0.00	0	0.00
Hamilton	1,678.12	2,280,304	1,358.84	540,473	322.07	0	0.00
Hardee	5,268.21	3,286,575	623.85	269,999	51.25	0	0.00
Hendry	6,977.17	4,803,322	688.43	0	0.00	0	0.00
Hernando	21,351.43	11,569,728	541.87	1,095,768	51.32	0	0.00
Highlands	12,095.30	7,985,482	660.21	491,994	40.68	0	0.00
Hillsborough	187,417.19	111,018,413	592.36	5,542,240	29.57	0	0.00
Holmes	3,156.31	2,664,179	844.08	245,380	77.74	0	0.00
Indian River	15,442.29	10,108,568	654.60	368,724	23.88	0	0.00
Jackson	6,479.56	4,354,203	671.99	1,267	0.20	0	0.00
Jefferson	858.18	1,773,390	2,066.45	173,668	202.37	0	0.00
Lafayette	1,187.57	1,181,853	995.19	0	0.00	0	0.00
Lake	35,746.77	21,707,267	607.25	4,663,063	130.45	0	0.00
Lee	75,805.60	44,455,060	586.44	13,286,053	175.26	0	0.00
Leon	31,649.34	22,314,170	705.04	426,831	13.49	0	0.00
Levy	5,085.43	3,657,719	719.25	448	0.09	0	0.00
Liberty	1,408.43	1,790,498	1,271.27	192,188	136.46	0	0.00
Madison	2,448.43	2,061,569	842.00	113,265	46.26	0	0.00
Manatee	40,579.15	21,723,896	535.35	478,203	11.78	0	0.00
Marion	40,859.28	20,555,321	503.08	1,193,614	29.21	0	0.00
Martin	18,214.44	11,000,349	603.94	252,415	13.86	0	0.00
Monroe	6,880.17	6,066,132	881.68	0	0.00	0	0.00
Nassau	11,053.49	7,635,335	690.76	375,908	34.01	0	0.00
Okaloosa	28,217.28	18,420,901	652.82	1,033,401	36.62	0	0.00
Okeechobee	6,346.36	4,083,052	643.37	471,524	74.30	0	0.00
Orange	176,634.58	87,689,101	496.44	2,311,953	13.09	11,754	0.07
Osceola	49,885.78	20,943,996	419.84	0	0.00	0	0.00
Palm Beach	162,928.12	81,163,501	498.16	2,258,313	13.86	0	0.00
Pasco	64,283.44	31,259,832	486.28	238,848	3.72	0	0.00
Pinellas	94,689.87	47,674,203	503.48	1,060,367	11.20	0	0.00
Polk	84,801.42	36,893,229	435.05	126,474	1.49	0	0.00
Putnam	10,171.86	10,122,082	995.11	674,963	66.36	0	0.00
St. Johns	34,368.37	17,978,934	523.12	106,553	3.10	0	0.00
St. Lucie	36,220.89	17,739,851	489.77	681,937	18.83	0	0.00
Santa Rosa	25,646.80	13,676,152	533.25	91,351	3.56	0	0.00
Sarasota	35,251.00	21,682,015	615.08	641,773	18.21	0	0.00
Seminole	63,804.46	32,416,534	508.06	325,481	5.10	0	0.00
Sumter	5,276.25	3,714,796	704.06	329,401	62.43	0	0.00
Suwannee	5,897.80	4,865,711	825.00	838,605	142.19	0	0.00
Taylor	2,746.80	2,583,601	940.59	111,470	40.58	0	0.00
Union	2,263.73	2,153,619	951.36	26,066	11.51	0	0.00
Volusia	58,860.75	30,610,178	520.04	2,014,631	34.23	0	0.00
Wakulla	4,859.93	4,495,280	924.97	180,881	37.22	0	0.00
Walton	7,817.73	4,982,610	637.35	174,166	22.28	0	0.00
Washington	3,243.35	2,227,517	686.80	34,700	10.70	0	0.00
Total	2,432,502.21	\$ 1,326,946,746	\$ 545.51	\$ 80,261,523	\$ 33.00	\$ 11,754	\$ 0.00

* The 2014-15 UFTE does not include charter school and McKay Scholarship full-time equivalent (FTE) students.

EDUCATIONAL FUNDING ACCOUNTABILITY ACT
Expenditure Reporting Requirements (Section 1010.215, Florida Statutes)
FY 2014-15

District School Board of Gadsden County

District No. 20

	Function	General Fund	Special Revenue Funds (Funds 410 & 420)	ARRA Funds (Funds 432 & 433)	Total
Instructional Support:					
Instruction	5000	\$19,131,521	\$3,185,981	\$0	\$22,317,502
Instructional Support Delivered at Schools:					
Student Support Services	6100	1,818,344	1,062,590	0	2,880,934
Instructional Media	6200	693,734	292,734	0	986,468
Curriculum Development	6300	1,007,212	1,082,641	0	2,089,853
Facilities Acquisition	7400	16,441	2,988	0	19,429
Central Services	7700	355,547	6,216	0	361,763
Administrative Technology Services	8200	813,580	3,924	0	817,504
School Administration (Support Expenditures)	7300	1,119,099	18,173	0	1,137,272
Operation of Plant	7900	5,921,139	120,927	0	6,042,066
Maintenance of Plant	8100	1,377,813	2,900	0	1,380,713
Instructional Staff Training	6400	215,018	592,515	0	807,533
Instruction-Related Technology	6500	152,946	61,452	0	214,398
Subtotal		32,622,394	6,433,041	0	39,055,435
Less Adult Program Costs		(787,214)	0	0	(787,214)
Student Transportation	7800	3,262,622	253,664	0	3,516,286
Food Services	7600	14,541	4,283,657	0	4,298,198
Total K-12 Costs of Instructional Support		\$35,112,343	\$10,970,362	\$0	\$46,082,705

	Function	General Fund	Special Revenue Fund (Fund 420)	ARRA Funds (Funds 432 & 433)	Total
Administration:					
Board	7100	\$476,141	\$2,831	\$0	\$478,972
General Administration	7200	606,905	46,026	0	652,931
School Administration (Excluding Support Expenditures)	7300	2,301,129	37,367	0	2,338,496
Fiscal Services	7500	468,055	2,700	0	470,755
District Administration of Support Functions:					
Student Support Services	6100	0	500,624	0	500,624
Instructional Media	6200	0	0	0	0
Curriculum Development	6300	0	0	0	0
Facilities Acquisition	7400	96,394	16,865	0	113,259
Central Services	7700	0	139,747	0	139,747
Administrative Technology Services	8200	0	0	0	0
Subtotal		3,948,624	746,160	0	4,694,784
Less Adult Program Costs		(95,162)	0	0	(95,162)
Total K-12 Costs of Administration		\$3,853,462	\$746,160	\$0	\$4,599,622

EDUCATIONAL FUNDING ACCOUNTABILITY ACT
Reporting Requirements
FY 2014-15

District School Board of Gadsden County

District No. 20

District Employees By Job Classification*

	Regular Full-Time	Regular Part-Time	Total	%
A Instructional Personnel	357	5	362	40.99%
B Instructional Specialists	79	7	86	9.74%
C Instructional Support Personnel	96	1	97	10.99%
D Administrative Personnel	41	1	42	4.76%
E Managers	23	1	24	2.72%
F Educational Support Personnel	269	3	272	30.80%
Total	865	18	883	100.00%

Costs of Administration per K-12 UFTE

K-12 Unweighted Full-time Equivalent (UFTE) Students	<u>4,977.87</u> **
Total K-12 Costs of Administration - General Fund	<u>\$3,853,462</u>
Costs of Administration per K-12 UFTE - General Fund	<u>\$774.12</u>
Total K-12 Costs of Administration - Special Revenue Funds	<u>\$746,160</u>
Costs of Administration per K-12 UFTE - Special Revenue Funds	<u>\$149.90</u>
Total K-12 Costs of Administration - ARRA Funds (Funds 432 & 433)	<u>\$0</u>
Costs of Administration per K-12 UFTE - ARRA Funds (Funds 432 & 433)	<u>\$0.00</u>

* District employee data does not include charter school staff data.

**UFTE student data does not include charter school and McKay Scholarship full-time equivalent (FTE) students.

Comparable Districts in FTE and Land Mass

COUNTY	UFTE Final Conference 2016 17	UFTE 3rd calculation (most recent as of 4/14/16) 2015 16	Increase (Decrease)	Land Area Sq Miles	Administrative Expenses March 24, 2016 Educational Funing Accountability Act Report (data for 2014-15) General Fund	Administrative Expenses March 24, 2016 Educational Funing Accountability Act Report (data for 2014-15) Federal Fund
Baker	4801.53	4823.33	(21.80)	585.23	715.68	111.81
DeSoto	4843.29	4820.72	22.57	637.06	1,107.47	170.13
Gadsden	5293.68	5433.74	(140.06)	516.33	774.12	149.90
Hardee	5233.34	5265.09	(31.75)	637.78	623.85	51.25
Hendry	7123.70	7072.70	51.00	1152.75	688.43	-
Jackson	6484.39	6515.46	(31.07)	917.76	671.99	0.20
Levy	5306.95	5357.62	(50.67)	1118.21	719.25	0.09
Okeechobee	6537.04	6442.67	94.37	768.91	643.37	74.30
Suwannee	6029.21	5986.90	42.31	688.55	825.00	142.19
Wakulla	5062.67	5039.41	23.26	606.42	924.97	37.22

FEFP Comparison

GADSDEN DSB

	2015 16	2016 17 Final			
	3rd Calculation	Conference	Difference	% Difference	
MAJOR FEFP FORMULA COMPONENTS					
Unweighted FTE	5,433.74	5,293.68	(140.06)	-2.58%	
Weighted FTE	5,799.07	5,618.07	(181.00)	-3.12%	
School Taxable Value	1,485,838,828	1,553,208,327	67,369,499	4.53%	2016 tax value not yet certified by DOR and could change in TRIM process valorem tax roll certified by DOR will not change after TRIM process Possible overestimation by FDOE for final conference bill numbers
Required Local Effort Millage	4.813	4.592	(0.221)	-4.59%	Set by FDOE
Discretionary Millage	0.748	0.748			No change in the statutorily defined millage rate
Total Mileage	5.561	5.34	(0.221)	-3.97%	Operating millage going down almost 4% (prior to any changes in property value by TRIM)
The 1.5 for capital is not listed on this worksheet					
Base Student Allocation	4154.45	4160.71	6.26		Will be reduced by District Cost Differential (DCD)
District Cost Differential (DCD)	0.9470	0.9479	0.0009		
FEFP DETAIL					
WFTE X BSA X DCD (Base FEFP Funding)	22,815,073	22,157,314	(657,759)	-2.88%	
Declining Enrollment Supplement	93,080	147,041	53,961	57.97%	
Sparsity Supplement	2,125,620	2,129,862	4,242	0.20%	
State-Funded Discretionary Contribution	-	-	-		
0.748 Mills Discretionary Contribution	1,282,308	1,287,264	4,956	0.39%	
Safe Schools	169,007	167,524	(1,483)	-0.88%	
ESE Guaranteed Allocation	1,650,019	1,753,677	103,658	6.28%	
Supplemental Academic Instruction	1,138,305	1,514,130	375,825	33.02%	
Reading Allocation	336,466	327,615	(8,851)	-2.63%	
DJJ Supplemental Allocation	-	-	-		
Instructional Materials	420,722	411,425	(9,297)	-2.21%	
Student Transportation	1,565,549	1,587,208	21,659	1.38%	
Teachers Classroom Supply Assistance	89,671	86,381	(3,290)	-3.67%	
Virtual Education Contribution	2,578	3,837	1,259	48.84%	
Digital Classroom Allocation	332,767	582,973	250,206	75.19%	
TOTAL FEFP	32,021,165	32,156,251	135,086	0.42%	
Less: Required Local Effort	6,865,289	6,847,039			valorem tax roll certified by DOR will not change
GROSS STATE FEFP	25,155,876	25,309,212	153,336	0.61%	
Prior Year Adjustments	20,793		(20,793)		
Proration to Appropriation					
NET STATE FEFP	25,176,669	25,309,212	132,543	0.53%	State Calculation does not deduct these amounts in the total However the District can not use these deductions for it's operating purposes not is set up budget adjust out when listed in later FEFP calculations
ADJUSTMENTS:					
Less: McKay Scholarships	(303,196)		303,196.00		
Less: Instructional Materials Scholarship Deductions					
Less: Prior Year Adjustments for Scholarship Deductions					
ADJUSTED NET STATE FEFP	24,873,473	25,309,212	435,738.99	1.75%	To ESE 139 Rev code 310 (FDOE budget document)
STATE CATEGORICAL PROGRAMS					
Class Size Reduction Allocation	5,755,740	5,564,404	(191,336.00)	-3.32%	
Discretionary Lottery/School Recognition	179,919	179,194	(725.00)	-0.40%	
TOTAL STATE CATEGORICAL FUNDING	5,935,659	5,743,598	(192,061.00)	-3.24%	

TOTAL STATE FUNDING	30,809,132	31,052,810	243,677.99	0.79%	
LOCAL FUNDING					
Total Required Local Effort	6,865,289	6,847,039	(18,250)	-0.27%	Although this amount appears to be going up even though there is a 4% reduction in RLE; this inflation is from the possible over statement in the property values used by FDOE for the LBR but not yet certified by TRIM
Total Discretionary Taxes from .078 Mills	1,066,951	1,115,328	48,377	4.53%	anticipate this number to reduce during the TRIM certification process with the county property appraisers office.
TOTAL LOCAL FUNDING	<u>7,932,240</u>	<u>7,962,367</u>	30,127.00	0.38%	After TRIM this number does not change
TOTAL FUNDING	38,741,372	39,015,177	273,804.99	0.71%	The Total funding caluated also includes amounts that must be passed through to the charter schools that the District will not have available for its operations
Total Funds per UFTE	7,130	7,370			
TOTAL FUNDING					
Less: Projected Charter School Pass Through Amounts					excludes PECO which is not part of FEFP funding
Crossroad Academy	(2,895,606.00)	(3,283,274.00)	(387,668)	13.39%	enter as neg # to remove from district projection
Galloway Charter School	(519,737.00)	(530,936.00)	(11,199)	2.15%	
ADJUSTED TO DISTRICT'S TOTAL FUNDING ESTIMATE	<u>35,326,029.20</u>	<u>35,200,967.19</u>	(125,062.01)	-0.35%	



State Board of Education

Marva Johnson, *Chair*
John R. Padget, *Vice Chair*
Members
Gary Chartrand
Tom Grady
Rebecca Fishman Lipsey
Michael Olenick
Andy Tuck

Pam Stewart
Commissioner of Education

April 13, 2016

Mr. Reginald C. James, Superintendent
Gadsden County School District
35 Martin Luther King Jr. Boulevard
Quincy, Florida 32351-4411

Dear Superintendent James:

Enclosed is the Florida Department of Education's monitoring report for the 2014-15 district summary budget, annual financial report and program cost report. The monitoring report includes a review of criteria required for the Florida Education Finance Program, as established in the Florida Statutes and Florida Administrative Code. The report lists all of these criteria and findings. The district has met all criteria and no further action is required.

Please review this document and call the Office of Funding and Financial Reporting at 850-245-0405 if you have questions or concerns.

Sincerely,

Mark Eggers

ME/lf

Enclosure

cc: Ms. Kim Ferree, Assistant Superintendent for Business and Finance

Mark Eggers
Assistant Deputy Commissioner, Finance and Operations

SCHOOL DISTRICT OF GADSDEN COUNTY

SUMMARY OF FINDINGS AND DISTRICT ACTION PLAN

FINDINGS:

No findings.

ACTION PLAN:

No action required.



RICK SCOTT
GOVERNOR

ELIZABETH DUDEK
SECRETARY

MEDICAID CERTIFIED SCHOOL MATCH PROGRAM

Monitoring Report

Date of Desk Review: 04/01/2016

Date of Report: 04/11/2016

School District: Gadsden County School District

Summary of Review Process:

The desk review was conducted upon 8 randomly selected Medicaid Certified School Match (MCSM) claims that your district submitted to Medicaid. The desk review included a confirmation that requested records, documentation, such as provider certifications and licenses, Individualized Educational Plans (IEPs), plan of care (POC) documents, evaluations, and supporting attachments, were present.

Purpose of Monitoring:

The purpose of the Medicaid Certified School Match monitoring desk reviews is to ensure that the school district understands the program policy requirements as stipulated in the Medicaid Certified School Match Program handbook. The end result of the desk review is to determine how the district can best comply with Medicaid program policy requirements. Medicaid staff is available to provide technical assistance to the district in achieving compliance with policy requirements, as needed.

Student Records Reviewed

<u>Name</u>	<u>Medicaid ID#</u>	<u>Service</u>	<u>Date(s)</u>
		Occupational Therapy	09/02/2015
		Occupational Therapy	09/10/2015
		Speech-Language Pathology	12/11/2015
		Speech-Language Pathology	10/02/2015
		Physical Therapy	11/20/2015
		Physical Therapy	12/15/2015
		Behavioral Services	09/28/2015
		Behavioral Services	12/01/2015

Compliance with Policy

Number of records reviewed: 8.

- Number of paid claims: 8.
- Number of denied claims: 0.



Findings and Summary:

- All claims were billed according to the Medicaid Certified School Match program rules and regulations.
- Gadsden County School District continues to contract with the local health department to provide nursing services to students. A copy of the contract was provided. The period of the agreement is from July 1, 2015 through June 30, 2016.
- Next monitoring will take place in or around October 2016.

Corrective action needed for records not in compliance:

None at this time, as all claims were in compliance with Medicaid MSCM policy.

Gregorio De Paz.
Medical Health Care Program Analyst
Bureau of Medicaid Quality
Agency for Health Care Administration

cc: Jeffrey Douglas. AHCA. Program Administrator, Medicaid Area11.

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: April 26, 2016

TITLE OF AGENDA ITEMS: Letter of Agreement – POWER Buying Group

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To approve the Letter of Agreement with the POWER Buying Group to maximize pricing advantages for the food service program.

FUND SOURCE: 410 Federal Food Service

AMOUNT: \$4,000

PREPARED BY: Kim Ferree

POSITION: Assistant Superintendent for Business Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMANS'S SIGNATURE: page(s) numbered _____

Be sure that the Comptroller has signed the budget page.



March 28, 2016

PBG Member,

Each year, all P.O.W.E.R. Buying Group (PBG) Members are required to sign a Letter of Agreement to participate and piggyback on product pricing approved for use by the POWER Buying Group.

It is the intention of the PBG Executive Committee to allow the school meal program administrators to express their intent to participate in various product award categories. This will allow each Member the opportunity to tailor PBG participation based upon each program's specific needs.

Members must complete and electronically return the Letter of Agreement with all applicable signatures to Linda Wiley, PBG Executive Director, at powerbuyinggroup@gmail.com no later than Monday, May 9, 2016. Member invoices (to be emailed in June) for the \$4,000 annual service fees are due by Friday, August 26, 2016.

Thank you for your participation as a Member of the POWER Buying Group. Your continued support of the PBG Mission assures our Group's success.

Sincerely,

Angela Torres
Chair,
The P.O.W.E.R. Buying Group

Patrick McCarty
Chair-Elect,
The P.O.W.E.R. Buying Group



2016 - 2017 SY LETTER OF AGREEMENT
To participate in the P.O.W.E.R. Buying Group (PBG)
For the term of: July 1, 2016 – June 30, 2017

School Board of Gadsden County–School Food Service
Name of Member’s School Nutrition Program

PBG’s purpose is to facilitate the members’ processes for purchasing high quality food and supply products at competitive prices in compliance with all applicable guidance and regulations for their child nutrition programs.

The price solicitations and RFP, “Distribution of Food and Non-food Products for the P.O.W.E.R. Buying Group SDOC-14-P-065-LH” are hosted by the School District of Osceola County. Approval of PBG’s participation has been provided by a majority vote of the members.

IMPORTANT: Food item pricing includes commercial pricing; and, if applicable, Net-Off-Invoice (NOI) or Modified-Fee-For-Service (MFFS) pricing for further-processed USDA Foods.

Termination of this Agreement by a member is permitted with written notice received by the Executive Director a minimum of ninety (90) days prior to the start of the next PBG fiscal year.

Special conditions directly impacting the member’s continued participation in the PBG bids are to be presented to the Executive Director as soon as possible for review by the PBG Executive Board.

Due date for this Letter of Agreement with category participation completed and required signatures is **Monday, May 9, 2016** to be electronically mailed to the Executive Director at the e-mail address on the cover letter and end of the agreement.

For the term of this Agreement, each member shall:

- Issue blanket purchase orders to the distributor (US Foods) to cover purchases of the food and supply items effective July 1, 2016 through June 30, 2017.
- Purchase bid items from the distributor in strict adherence with the terms, conditions, and unit prices of the School District of Osceola County, SDOC-14-P-065-LH, and all related addenda; as well as all applicable federal, state and local statutes, regulations, and ordinances and member purchasing policies and procedures.
- Differentiate bid and market items on orders in a manner that aids identification of the market items for audit purposes. (**Best practice: non-bid and market items should be on a separate invoice for audit purposes.**)
- Pay all distributor invoices per the contract terms for food and supplies received. Distributor and member will work to resolve disputed invoices to facilitate timely payments.
- Cooperatively contribute time and expertise (of one or more staff members as appropriate) to price solicitation development, product testing and evaluation to improve the product pricing for the benefit of all members.

2016–2017 PBG Letter of Agreement, Continued

- Provide the distributor with all cycle menus for Breakfast, Lunch, Afterschool Snacks, Supper, and Summer Feeding programs as applicable, and provide advance forecasts of food and supply items for future orders as requested by the distributor.
- Provide accurate and complete information (including surveys, votes, required forms and website profiles, etc.) requested by the Executive Board and/or Committee/Division Chair(s) by the stated deadline or according to established procedures.
- Review members' administrative procurement policies and procedures to ensure compliance with PBG stated guidance.
- Attend a minimum of two (2) quarterly PBG meetings, at least one (1) of the Division meetings and participate in a majority of the Division conference calls.
- Determine current allocations for USDA Foods, if applicable, based on PBG processed USDA Foods price solicitations and piggyback other existing bids only when needed to deplete previous allocations of USDA Foods.
- Adhere to the Mission Statement, Code of Ethics, Bylaws, and Policies and Procedures as approved by PBG members.
- Communicate distributor concerns and requests accurately to the members' US Foods representatives in a timely manner, sending copies of all incident reports and pictures to PBG Division Chair, Executive Director and Distributor's Director of Business Development.
- Communicate PBG concerns, questions and ideas to Division Chair and PBG Executive Director.
- Remit the annual service fee of \$4,500* prior to the August 26, 2016 due date. Payments made during September 2016 will be assessed an additional 5% late fee.

NOTE: Failure to pay the annual fee invoice by September 30, 2016 may result in initiation of the termination process.

Failure to adhere to all elements of this Letter of Agreement may qualify as grounds for termination of member's access to PBG pricing and services for a period of time up to 36 months. Noncompliant members will receive notification of the initiation of the termination process which includes an opportunity for resolution of the noncompliant issue(s).

The termination will be effective twelve (12) weeks after the PBG Executive Board decision is issued.

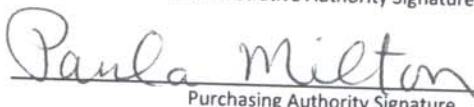
*Current Executive Committee members will receive a discount to the annual service fee on the 2016 – 2017 invoices as stated below:

- Chair discount is \$1,500
- Chair-Elect discount is \$1,000
- Division and Committee Chairs' discounts are \$500 each

The member acknowledges that as in any successful partnership, it is imperative that all participants work cooperatively to achieve maximum benefit both individually and collectively. Members providing accurate, complete information as requested directly contribute to the total effectiveness of the PBG. The PBG is committed to provide quality products, which are competitively priced, in compliance with all guidance and regulations in an effective, efficient manner to all members.

P.O.W.E.R. Buying Group Mission Statement

The mission of the POWER Buying Group is to work collaboratively to procure high quality, competitively priced foods and supplies that will enhance the health and nutritional well-being of students participating in Florida Child Nutrition Programs.

Administrative Authority Signature	SBGC-Chairman	Title	Date
	Production Coordinator	Title	4/04/2016
Purchasing Authority Signature			Date
PBG Chair Signature			Date

Note: Please electronically mail the completed and signed Letter of Agreement to the PBG Executive Director no later than **Monday, May 9, 2016** at: powerbuyinggroup@gmail.com

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: April 26, 2016

TITLE OF AGENDA ITEMS: Benefit administration contract rate reduction contract amendment with TSA Consulting Group.

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To approve TSA Consulting Group Contract Amendment for the contract rate reduction from \$5.76 to \$4.08, per year, per regularly scheduled employee.

FUND SOURCE: applicable payroll changes in the 110 and 420 funds

AMOUNT: variable dependent on monthly payroll charges.

PREPARED BY: Kim Ferree

POSITION: Assistant Superintendent for Business Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

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

**Amendment to
PLAN ADMINISTRATION FEE SCHEDULE**

This Amendment is entered into by and between the Gadsden County Schools (Plan Sponsor) whose mailing address is 35 Martin Luther King Jr. Blvd., Quincy, FL 32351 hereinafter referred to "Plan Sponsor" and TSA Consulting Group, Inc., whose mailing address is P.O. Box 2799, Fort Walton Beach, Florida, 32549, hereinafter referred to as "TSA".

Whereas, the Plan Sponsor and TSA entered into a Plan Administration Agreement dated July 1, 2013, and

Now, therefore, in consideration of the mutual promises herein contained and other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the parties hereto agree as follows:

PLAN SPONSOR FEES:

Plan Sponsor fees are designated in Administrative Services Agreement between Plan Sponsor and TSA.

INVESTMENT PRODUCT PROVIDER FEES:

Recordkeeping – (Per Participant * Account) \$ 18.00 per year billed monthly

**"Participant" is defined as any individual that maintains one or more accounts with assets under the Plan

**The "Billing Effective Date" will be the billing cycle that is at least 30 days following the execution date of the Plan Administration Fee Schedule (i.e., a January 15 execution date would trigger a March 1 billing date).

Required Provider Fees: Plan Sponsor further agrees and stipulates that each authorized investment product provider is required to pay the fees described herein directly to TSA unless otherwise modified by the Plan Sponsor upon notice to the investment product provider. Each authorized provider must agree to the fee schedule set forth herein as a condition of participation under the Plan(s).

Method of Payment: Investment Product Providers shall remit the fees described herein in a timely manner and according to a reasonable method of remittance as determined by TSA.

Basis for Invoicing – Provider Fees: TSA shall bill each Investment Product Provider monthly according to the number of participants that maintain one or more accounts under the Plan. The actual number of participant accounts will be determined according to the participant data files generated by the Provider as required under the Investment Provider Service Agreement between the Plan Sponsor and the Provider.

Provider Discretion – Investment Product Pricing: The Plan Sponsor intends to maintain a high quality array of investment products and providers under the Plan for the benefit of participants. Plan Sponsor recognizes and agrees that Providers have sole discretion regarding the pricing of their investment products and the generation of revenue models sufficient to offset expenses related to participation in the Plan Sponsor Plan.

Plan Sponsor Reports: TSA shall be responsible for submitting reports to the Plan Sponsor regarding fees assessed to and collected from Investment Product Providers. TSA shall not attempt to collect any fees from Investment Product Providers other than those expressed in this fee schedule.

IN WITNESS WHEREOF, the parties have caused this agreement to be executed by their authorized representatives.

PLAN SPONSOR:
GADSDEN COUNTY SCHOOLS

ADMINISTRATOR:
TSA CONSULTING GROUP, INC.

By: _____

By: _____

Title: _____

Title: _____

Execution Date: _____

**Amendment to
Retirement Plan Compliance and
Administration Services Agreement**

This Amendment is entered into by and between the Gadsden County Schools whose mailing address is 35 Martin Luther King Jr. Blvd., Quincy, FL 32351 hereinafter referred to "Plan Sponsor" and TSA Consulting Group, Inc., whose mailing address is P.O. Box 2799, Fort Walton Beach, Florida, 32549, hereinafter referred to as "TSA."

Whereas, the Plan Sponsor and TSA entered into the Retirement Plan Compliance and Administration Services Agreement dated July 1, 2013, and

Whereas, it is the intent of TSA to offer reduced cost as specified below to the Plan Sponsor with no changes in the services provided to the Plan Sponsor by TSA, and

Whereas, the Plan Sponsor and TSA agree to amend and modify such terms as specified herein;

Now, Therefore, the parties hereto agree as follows:

The current rate being paid by the Plan Sponsor, as provided in the provisions of Exhibit C of said Agreement is \$5.76, per regularly scheduled employee, per year, billed monthly.

The provisions of Exhibit C of said Agreement are hereby amended and shall provide as follows:

The rate will be reduced to \$4.08 per year per regularly scheduled employee, billed monthly.

The number of employees will be adjusted to reflect the number of regularly scheduled employees reported by the employer via the most recent calendar year end demographic file, i.e., the adjustment on July 1, 2017 will reflect the number of regularly scheduled employees reflected in data representing the 2016 calendar year end.

Billing for the amended rate reduction will begin the first billing after the effective date and after the executed agreement is received by TSA. Fees described above are based on total number of employees for this employer. Rates for larger or smaller groups may vary according to current published rate schedules established by TSACG.

GADSDEN COUNTY SCHOOLS

TSA CONSULTING GROUP, INC.

By: _____

By: _____

Name: _____

Name: Janet Williamson

Title _____

Title: Senior VP, Chief Financial Officer

Date: _____

Date: _____

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: April 26, 2016

TITLE OF AGENDA ITEMS: Budget Amendment 2

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To review and approve Budget Amendment 2 for updated current status and projections to the end of the year, prior to the 4th FEFP calculation. Subsequent budget amendments will be presented for the 4th FEFP calculation as well as the final budget close out during the fiscal year close out process.

FUND SOURCE: All funds

AMOUNT: See budget Amendment 2 form ESE 139

PREPARED BY: Kim Ferree

POSITION: Assistant Superintendent for Business Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMANS'S SIGNATURE: page(s) numbered _____

Be sure that the Comptroller has signed the budget page.

SECTION I. ASSESSMENT AND MILLAGE LEVIES

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

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

SECTION II. GENERAL FUND - FUND 100

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	126,342.30
Miscellaneous Federal Direct	3199	617.27
Total Federal Direct	3100	126,959.57
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	504,401.16
National Forest Funds	3255	
Federal Through Local	3280	345,640.15
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	850,041.31
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	24,873,473.00
Workforce Development	3315	451,279.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	15,151.50
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	4,371.30
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	8,339.86
State License Tax	3343	14,664.25
District Discretionary Lottery Funds	3344	18,145.00
Class Size Reduction Operating Funds	3355	5,755,740.00
Florida School Recognition Funds	3361	161,774.60
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program (VPK)	3371	595,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	233,680.71
Total State	3300	32,354,869.22
<i>LOCAL:</i>		
District School Taxes	3411	7,932,240.00
Tax Redemptions	3421	51,392.08
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	1,008.00
Investment Income	3430	6,704.70
Gifts, Grants and Bequests	3440	3,567.83
Adult General Education Course Fees	3461	620.57
Postsecondary Career Certificate and Applied Technology Diploma	3462	11,974.37
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	869,305.76
Total Local	3400	8,876,813.31
TOTAL ESTIMATED REVENUES		42,208,683.41
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	36,278.00
Loss Recoveries	3740	10,155.85
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,450,672.80
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In		1,450,672.80
TOTAL OTHER FINANCING SOURCES		1,497,106.65
Fund Balance, July 1, 2015	2800	1,915,410.30
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		45,621,200.36

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

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	24,274,564.20	14,608,467.50	3,659,046.72	5,285,424.51		664,615.91	19,862.36	37,147.20
Student Support Services	6100	1,918,960.63	1,387,461.19	367,644.96	155,715.83		7,880.65		258.00
Instructional Media Services	6200	704,120.81	425,748.58	110,460.71	167,501.58		409.94		
Instruction and Curriculum Development Services	6300	918,092.98	732,945.39	175,513.70	6,076.05		2,105.14	1,372.70	80.00
Instructional Staff Training Services	6400	413,092.69	118,129.72	27,719.30	262,762.97		1,995.71	79.99	2,405.00
Instruction-Related Technology	6500	526,729.91	34,367.69	11,662.05	22,692.15		4,371.46	453,636.56	
Board	7100	527,394.58	141,637.03	115,329.40	77,503.59		7,649.79	17,836.96	167,437.81
General Administration	7200	676,092.15	440,171.12	126,202.49	78,431.13		11,446.12	2,664.29	17,177.00
School Administration	7300	3,303,672.98	2,644,977.94	650,892.44	5,793.25		2,009.35		
Facilities Acquisition and Construction	7400	217,376.96	91,227.19	18,325.87	105,128.84			2,695.06	
Fiscal Services	7500	519,836.04	394,423.66	93,574.48	21,430.73	75.17	9,679.36	602.64	50.00
Food Service	7600	2,828.64	2,388.30	286.94			121.38	32.02	
Central Services	7700	399,889.91	260,008.56	63,398.10	62,271.96	66.48	1,711.81		12,433.00
Student Transportation Services	7800	2,855,669.52	1,598,904.25	565,361.34	315,677.86	232,502.60	143,223.47		
Operation of Plant	7900	5,344,037.50	1,247,764.34	438,133.48	2,112,729.85	1,459,647.84	85,241.99	495.00	25.00
Maintenance of Plant	8100	1,193,142.78	583,548.59	163,922.96	332,822.66	10,262.00	89,544.54	12,712.03	330.00
Administrative Technology Services	8200	819,074.61	336,532.46	83,758.06	321,351.36	55.10	12,939.52	6,208.27	58,229.84
Community Services	9100	21,512.61	5,669.90	11,172.69	-		-	4,670.02	
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		44,636,089.50	25,054,373.41	6,682,405.69	9,333,314.32	1,702,609.19	1,044,946.14	522,867.90	295,572.85
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940	112,325.00							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	112,325.00							
TOTAL OTHER FINANCING USES		112,325.00							
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750	872,785.86							
TOTAL ENDING FUND BALANCE	2700	872,785.86							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		45,621,200.36							

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 418			Page 4
ESTIMATED REVENUES			
	Account Number		
<i>FEDERAL THROUGH STATE AND LOCAL:</i>			
National School Lunch Act	3260	4,870,602.53	
USDA-Donated Commodities	3265	338,783.08	
Federal Through Local	3280	12,075.00	
Miscellaneous Federal Through State	3299		
Total Federal Through State and Local	3200	5,221,460.61	
<i>STATE:</i>			
School Breakfast Supplement	3337	37,230.00	
School Lunch Supplement	3338	33,890.00	
State Through Local	3380		
Other Miscellaneous State Revenues	3399		
Total State	3300	71,120.00	
<i>LOCAL:</i>			
Investment Income	3430		
Gifts, Grants and Bequests	3440		
Food Service	3450	90,000.00	
Other Miscellaneous Local Sources	3495		
Total Local	3400	90,000.00	
TOTAL ESTIMATED REVENUES:		5,382,580.61	
<i>OTHER FINANCING SOURCES:</i>			
Loans	3720		
Sale of Capital Assets	3730		
Loss Recoveries	3740		
<i>Transfers In:</i>			
From General Fund	3610		
From Debt Service Funds	3620		
From Capital Projects Funds	3630		
Interfund	3650		
From Permanent Funds	3660		
From Internal Service Funds	3670		
From Enterprise Funds	3690		
Total Transfers In	3600		
TOTAL OTHER FINANCING SOURCES:		2800	
Fund Balance, July 1, 2015		788,755.56	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		6,171,336.17	

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SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 418 (CONTINUED)			Page 5
APPROPRIATIONS			
	Account Number		
<i>Food Services (Function 7600)</i>			
Salaries	100	2,482,710.41	
Employee Benefits	200	459,879.74	
Purchased Services	300	80,227.76	
Energy Services	400	17,728.92	
Materials and Supplies	500	2,656,153.26	
Capital Outlay	600	162,310.33	
Other	700	7,757.67	
Capital Outlay (Function 9300)	600		
TOTAL APPROPRIATIONS	7600	5,866,268.11	
<i>OTHER FINANCING USES:</i>			
<i>Transfers Out (Function 9700)</i>			
To General Fund	910		
To Debt Service Funds	920		
To Capital Projects Funds	930		
Interfund	950		
To Permanent Funds	960		
To Internal Service Funds	970		
To Enterprise Funds	990		
Total Transfers Out	9700		
TOTAL OTHER FINANCING USES:		2710	
Nonassignable Fund Balance, June 30, 2016		2720	
Restricted Fund Balance, June 30, 2016		2730	
Committed Fund Balance, June 30, 2016		2740	
Assigned Fund Balance, June 30, 2016		2750	
Unassigned Fund Balance, June 30, 2016		2700	
TOTAL ENDING FUND BALANCE		305,068.06	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		6,171,336.17	

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SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420			Page 6
ESTIMATED REVENUES			
	Account Number		
<i>FEDERAL DIRECT:</i>			
Head Start	3130	1,034,318.00	
Workforce Innovation and Opportunity Act	3170		
Community Action Programs	3180		
Reserve Officers Training Corps (ROTC)	3191		
Full Grants	3192		
Miscellaneous Federal Direct	3199		
Total Federal Direct	3100	1,034,318.00	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>			
Career and Technical Education	3201	188,341.00	
Medicaid	3202		
Workforce Innovation and Opportunity Act	3220		
Teacher and Principal Training and Recruitment - Title II, Part A	3225	587,786.69	
Math and Science Partnerships - Title II, Part B	3226	328,722.00	
Individuals with Disabilities Education Act (IDEA)	3230	1,723,511.17	
Elementary and Secondary Education Act, Title I	3240	3,733,088.46	
Language Instruction - Title III	3241	58,968.54	
Twenty-First Century Schools - Title IV	3242	1,813,346.00	
Federal Through Local	3280		
Miscellaneous Federal Through State	3299		
Total Federal Through State And Local	3200	8,133,767.86	
<i>STATE:</i>			
State Through Local	3380		
Other Miscellaneous State Revenues	3399		
Total State	3300		
<i>LOCAL:</i>			
Investment Income	3430		
Gifts, Grants and Bequests	3440		
Adult General Education Course Fees	3461		
Other Miscellaneous Local Sources	3495		
Total Local	3400		
TOTAL ESTIMATED REVENUES:		9,168,085.86	
<i>OTHER FINANCING SOURCES:</i>			
Loans	3720		
Sale of Capital Assets	3730		
Loss Recoveries	3740		
<i>Transfers In:</i>			
From General Fund	3610	112,325.00	
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	112,325.00	
TOTAL OTHER FINANCING SOURCES:		112,325.00	
Fund Balance, July 1, 2015		4,429.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		9,284,839.86	

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	4,311,513.01	1,910,640.64	514,205.37	884,905.35	1,150.00	750,707.93	227,374.59	22,529.13
Student Support Services	6100	1,061,112.09	495,613.24	138,971.70	333,998.77		88,808.38		3,720.00
Instructional Media Services	6200	10,010.00			6,010.00			4,000.00	
Instruction and Curriculum Development Services	6300	1,093,629.97	559,706.10	160,857.36	191,010.96	300.00	109,088.00	26,617.55	46,050.00
Instructional Staff Training Services	6400	1,391,664.89	494,522.99	106,955.90	529,648.28		215,267.72	2,856.00	42,414.00
Instruction-Related Technology	6500	116,505.00	38,500.00	11,979.00	52,526.00			13,500.00	
Board	7100								
General Administration	7200	240,384.66	2,600.00	1,350.00	16,000.00				220,434.66
School Administration	7300	64,485.33	50,925.30	13,560.03					
Facilities Acquisition and Construction	7400	23,700.00						23,700.00	
Fiscal Services	7500								
Food Services	7600	4,900.00	4,000.00	900.00					
Central Services	7700	233,603.69	108,247.00	29,041.00	48,366.00		32,649.69		15,300.00
Student Transportation Services	7800	596,046.18	142,891.50	33,759.03	419,395.65				
Operation of Plant	7900	93,506.04	29,700.00	8,766.97	53,401.76	1,000.00	500.00		137.31
Maintenance of Plant	8100	1,500.00			1,500.00				
Administrative Technology Services	8200								
Community Services	9100	37,850.00	29,000.00	8,850.00					
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		9,280,410.86	3,866,346.77	1,029,196.36	2,536,762.77	2,450.00	1,197,021.72	298,048.14	350,585.10
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910	4,429.00							
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	4,429.00							
TOTAL OTHER FINANCING USES		4,429.00							
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		9,284,839.86							

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

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

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

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

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

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

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

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

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

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

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

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

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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

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

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

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	236,982.68	236,982.68						
SBE/COBI Bond Interest	3326	197.80	197.80						
Racing Commission Funds	3341								
Total State Sources	3300	237,180.48	237,180.48						
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		237,180.48	237,180.48						
<i>OTHER FINANCING SOURCES:</i>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	573,090.28			371,723.66			201,366.62	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	573,090.28			371,723.66			201,366.62	
TOTAL OTHER FINANCING SOURCES		573,090.28			371,723.66			201,366.62	
Fund Balance, July 1, 2015	2800	18,440.79	18,440.79						
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		828,711.55	255,621.27		371,723.66			201,366.62	

SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	467,822.40			336,967.96			130,854.44	
Interest	720	305,267.88	200,000.00		34,755.70			70,512.18	
Dues and Fees	730	37,180.48	37,180.48						
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	810,270.76	237,180.48		371,723.66			201,366.62	
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720	18,440.79	18,440.79						
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCES	2700	18,440.79	18,440.79						
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		828,711.55	255,621.27		371,723.66			201,366.62	

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	54,932.86						54,932.86				
Interest on Undistributed CO&DS	3325	2,234.40						2,234.40				
Racing Commission Funds	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	182,654.00				182,654.00						
Classrooms First Program	3392											
District Effort Recognition Program	3394											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	106,511.00				106,511.00						
Special Facility Construction Account	3398											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	346,332.26				289,165.00		57,167.26				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,139,608.00							2,139,608.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,139,608.00							2,139,608.00			
TOTAL ESTIMATED REVENUES		2,485,940.26				289,165.00		57,167.26		2,139,608.00		
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2015	2800	986,185.27						262,006.03	724,179.24			
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		3,472,125.53				289,165.00		319,173.29	2,863,787.24			

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400-9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	7,499.00										
Furniture, Fixtures and Equipment	640	64,307.71										
Motor Vehicles (Including Buses)	650	222,281.45										
Land	660											
Improvements Other Than Buildings	670	182,654.00				182,654.00						
Remodeling and Renovations	680	410,189.72								410,189.72		
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730	161.12						161.12				
TOTAL APPROPRIATIONS		887,093.00				182,654.00		161.12	704,277.88			
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	1,450,747.80				106,511.00				1,344,236.80		
To Debt Service Funds	920	609,509.36								609,509.36		
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	2,060,257.16				106,511.00				1,953,746.16		
TOTAL OTHER FINANCING USES		2,060,257.16				106,511.00			1,953,746.16			
Nonspendable Fund Balance, June 30, 2016	2710											
Restricted Fund Balance, June 30, 2016	2720	524,775.37										
Committed Fund Balance, June 30, 2016	2730							319,012.17		205,763.20		
Assigned Fund Balance, June 30, 2016	2740											
Unassigned Fund Balance, June 30, 2016	2750											
TOTAL ENDING FUND BALANCES	2700	524,775.37						319,012.17		205,763.20		
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		3,472,125.53				289,165.00		319,173.29	2,863,787.24			

SECTION IX. PERMANENT FUND - FUND 000

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

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SECTION IX. PERMANENT FUND - FUND 000 (Continued)

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

SECTION X. ENTERPRISE FUNDS

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

SECTION XI. INTERNAL SERVICE FUNDS

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

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SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: April 26, 2016

TITLE OF AGENDA ITEMS: School Board Truth in Millage (TRIM) Timetable

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: Board approval is requested for the Truth in Millage (TRIM) timetable with the following key dates:

Action	Date	Description
Board Meeting	July 19, 2016	Superintendent sends the tentative budget to the Board for approval and Board approves tentative budget for advertising
Newspaper Ads	July 21, 2016	School District advertises its intent to adopt a tentative budget and millage rates, including proposed millage for capital outlay projects
Board Meeting	July 26, 2016	Public hearing on the tentative budget and millage, adopting the tentative millage rates and tentatively announcing the percentage the millage rates exceed the roll-back rate, if applicable
Board Meeting	September 6, 2016	Hold a public hearing on the final budget and millage rates. Approve AFR for submission to the FDOE

Each of the board meetings would begin at 6:00 p.m.

PREPARED BY: LaClarence Mays

POSITION: Budget Director

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMAN'S SIGNATURE: page(s) numbered _____

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: April 26, 2016

TITLE OF AGENDA ITEMS: First 12 month extension on Capital City Bank Construction Loan

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To approve the first 12 month extension on the Capital City Construction Loan to pay next year's debt service that will become due and payable in the 2016-2017 fiscal year.

FUND SOURCE: Capital Funds

AMOUNT: Two bi-annual payments due November 1, 2016 and May 1, 2017 for a total of \$371,543.66

PREPARED BY: LaClarence Mays

POSITION: Budget Director

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

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

The School Board of Gadsden County, Florida
Revenue Anticipation Note, Series 2013 - Capital City Bank 2.76% Loan
Dated Date = 11/01/2013 Delivery Date = 11/01/2013

Dates	Term Bond Maturities	Bond Redemptions	Proceeds	Coupon Rate	Yield	Price	Interest Amount	Total Debt Service	Fiscal Year Debt Service
05/01/2014	-	162,056.83	162,056.83	2.760	2.760000	100.000000	23,805.00	185,861.83	-
11/01/2014	-	164,293.22	164,293.22	2.760	2.760000	100.000000	21,568.62	185,861.84	371,723.67
05/01/2015	-	166,560.46	166,560.46	2.760	2.760000	100.000000	19,301.37	185,861.83	-
11/01/2015	-	168,859.00	168,859.00	2.760	2.760000	100.000000	17,002.83	185,861.83	371,723.66
05/01/2016	-	171,189.25	171,189.25	2.760	2.760000	100.000000	14,672.58	185,861.83	-
11/01/2016	-	173,551.66	173,551.66	2.760	2.760000	100.000000	12,310.17	185,861.83	371,723.66
05/01/2017	-	175,946.68	175,946.68	2.760	2.760000	100.000000	9,915.16	185,861.84	-
11/01/2017	-	178,374.74	178,374.74	2.760	2.760000	100.000000	7,487.09	185,861.83	371,723.67
05/01/2018	-	180,836.31	180,836.31	2.760	2.760000	100.000000	5,025.52	185,861.83	-
11/01/2018	-	183,331.85	183,331.85	2.760	2.760000	100.000000	2,529.98	185,861.83	371,723.66
Total	-	1,725,000.00	1,725,000.00				133,618.32	1,858,618.32	1,858,618.32
Acc Int	-	-	-				-	-	-
Grand Ttls	-	1,725,000.00	1,725,000.00				133,618.32	1,858,618.32	1,858,618.32
TIC (Incl. all expenses) 3.36717049%		Average Coupon 2.76000003%		IRS Form 8038-G NIC = 2.760000% (with Adjstmnt of \$0.00).					
TIC (Arbitrage TIC) 2.76000003%		Average Life (yrs) ... 2.81		NIC = 2.760000% (with Adjstmnt of \$0.00).					
Bond Years 4,841.24		WAM (yrs) 2.806518							

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: April 26, 2016

TITLE OF AGENDA ITEMS: Approval of 2016 – 2017 fiscal year debt service payments with IBM Credit LLC.

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To approve the payment of the Mainline Disaster Recovery Services 2016-17 debt service with IBM Credit LLC.

FUND SOURCE: General fund

AMOUNT: One annual payment of \$56,749.84 due on April 1, 2017

PREPARED BY: LaClarence Mays

POSITION: Budget Director

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMANS'S SIGNATURE: page(s) numbered _____

Be sure that the Comptroller has signed the budget page.

EXHIBIT 1
Payment Schedule

Re: Lease/Purchase Supplement No. <<LD0029875 >> to Lease/Purchase Master Agreement between IBM Credit LLC and GADSDEN COUNTY SCHOOL DISTRICT.

Commencement Date

The Commencement Date shall be the date of acceptance of the Property as set forth in the Acceptance Certificate executed by the Lessee and filed with the Lessor.

Payment Schedule

Total Principal Amount: \$163,835.00
 Schedule Interest Rate: 3.58%
 Prepayment Fee Rate: 0.00%

Payment No	Payment Due Dates	Lease Payments	Principal Component	Interest Component	Prepayment Price <small>(After making pmt for said Due Date)</small>
1	4/1/2015	\$56,749.84	\$56,251.88	\$497.96	\$107,583.00
2	4/1/2016	\$56,749.84	\$52,825.26	\$3,924.58	\$54,758.00
3	4/1/2017	\$56,749.84	\$54,757.86	\$1,991.98	\$0.00

Lessee:	GADSDEN COUNTY SCHOOL DISTRICT
By:	<i>Reginald C. James</i>
Name:	Reginald C. James
Title:	Superintendent

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: April 26, 2016

TITLE OF AGENDA ITEMS: Approval of 2016-2017 fiscal year debt service payments with Sun Trust Bank

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To approve the payment of the Construction Loan and Bus Lease Purchases 2016-2017 debt service with Sun Trust Bank

FUND SOURCE: Capital Funds

AMOUNT: Two bi-annual payments of \$100,683.31 each which are due on July 1, 2016 and January 1, 2017 for \$201,366.62
Bus Lease purchase one annual payment due January 20, 2016 totaling \$222,281.45

PREPARED BY: LaClarence Mays

POSITION: Budget Director

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

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

The School Board of Gadsden County, Florida
Remaining Principal Balances & Coverage Report
 Sales Tax Revenue Bond, Series 2013 - Sun Trust 3.28% Loan

Dates	Principal Balance D/S	Maturing Amount	Principal Payment	Interest	Semi-Annual Total	Annual Total	Coverage x 1.100
10/31/2013	2,370,000.00						
01/01/2014	2,308,875.00						
07/01/2014	2,246,057.24	61,125.00	61,125.00	13,171.93	74,296.93		
01/01/2015	2,182,209.27	62,817.76	62,817.76	37,865.55	100,683.31	174,980.24	192,478.26
07/01/2015	2,117,314.18	63,847.97	63,847.97	36,835.34	100,683.31		
01/01/2016	2,051,354.83	64,895.08	64,895.08	35,788.23	100,683.31	201,366.62	221,503.28
07/01/2016	1,984,313.73	65,959.36	65,959.36	34,723.95	100,683.31		
01/01/2017	1,916,173.17	67,041.09	67,041.09	33,642.22	100,683.31	201,366.62	221,503.28
07/01/2017	1,846,915.10	68,140.57	68,140.57	32,542.75	100,683.32		
01/01/2018	1,776,521.19	69,258.07	69,258.07	31,425.24	100,683.31	201,366.63	221,503.29
07/01/2018	1,704,972.83	70,393.90	70,393.90	30,289.41	100,683.31		
01/01/2019	1,632,251.07	71,548.36	71,548.36	29,134.95	100,683.31	201,366.62	221,503.28
07/01/2019	1,558,336.68	72,721.76	72,721.76	27,961.55	100,683.31		
01/01/2020	1,483,210.09	73,914.39	73,914.39	26,768.92	100,683.31	201,366.62	221,503.28
07/01/2020	1,406,851.42	75,126.59	75,126.59	25,556.72	100,683.31		
01/01/2021	1,329,240.47	76,358.67	76,358.67	24,324.65	100,683.32	201,366.63	221,503.29
07/01/2021	1,250,356.71	77,610.95	77,610.95	23,072.36	100,683.31		
01/01/2022	1,170,179.24	78,883.77	78,883.77	21,799.54	100,683.31	201,366.62	221,503.28
07/01/2022	1,088,686.87	80,177.46	80,177.46	20,505.85	100,683.31		
01/01/2023	1,005,858.03	81,492.37	81,492.37	19,190.94	100,683.31	201,366.62	221,503.28
07/01/2023	921,670.79	82,828.85	82,828.85	17,854.46	100,683.31		
01/01/2024	836,102.87	84,187.24	84,187.24	16,496.07	100,683.31	201,366.62	221,503.28
07/01/2024	749,131.65	85,567.91	85,567.91	15,115.40	100,683.31		
01/01/2025	660,734.10	86,971.22	86,971.22	13,712.09	100,683.31	201,366.62	221,503.28
07/01/2025	570,886.83	88,397.55	88,397.55	12,285.76	100,683.31		
01/01/2026	479,566.06	89,847.27	89,847.27	10,836.04	100,683.31	201,366.62	221,503.28
07/01/2026	386,747.63	91,320.77	91,320.77	9,362.54	100,683.31		
01/01/2027	292,406.98	92,818.43	92,818.43	7,864.88	100,683.31	201,366.62	221,503.28
07/01/2027	196,519.14	94,340.65	94,340.65	6,342.66	100,683.31		
01/01/2028	99,058.75	95,887.84	95,887.84	4,795.47	100,683.31	201,366.62	221,503.28
07/01/2028	0.00	97,460.40	97,460.40	3,222.91	100,683.31		
Totals		\$2,370,000.00	\$2,370,000.00	\$624,112.94	\$2,994,112.94	\$2,994,112.94	\$3,293,524.23

GADSDENSCHOOLS: NEW2013ST

Prepared by: Gollahon Financial Services, Inc., St Petersburg, FL 727-525-5383

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PAYMENT SCHEDULE

The Funding Date with respect to the above referenced Equipment Group shall be January 20, 2014. Lessor shall retain any interest or income accruing between the Funding Date and the date on which interest begins to accrue in accordance with the Payment Schedule more fully set forth below. The annual Interest rate applicable to the Equipment Group shall be 1.70%. The first Rental Payment is due on January 20, 2014 and subsequent payments are due annually as set forth below.

<u>Payment Number</u>	<u>Payment Date</u>	<u>Payment Amount</u>	<u>Principal Component</u>	<u>Interest Component</u>	<u>Principal Balance</u>
1	01/20/14	222,281.45	222,281.45	0	852,585.55
2	01/20/15	222,281.45	207,787.50	14,493.95	644,798.05
3	01/20/16	222,281.45	211,319.89	10,961.56	433,478.16
4	01/20/17	222,281.45	214,912.33	7,369.12	218,565.83
<u>5</u>	<u>01/20/18</u>	<u>222,281.45</u>	<u>218,565.83</u>	<u>3,715.62</u>	<u>0</u>
	Totals	\$1,111,407.25	\$1,074,867.00	\$36,540.25	

**GADSDEN COUNTY DISTRICT
 SCHOOL BOARD,
 Lessee**

By: _____
 Name: Reginald C. James
 Title: Superintendent of Schools
 Date: _____

* After payment of Rental Payment due on such date.