



Hillsborough County School District

Hillsborough County Teacher's Association

Impasse Hearing
December 8-9, 2022



Presented By:
James M. Craig, Esq.
Jeffrey W. Gibson, Esq
201 N. Franklin Street, Suite 2000
Tampa, Florida 33602
Phone (813) 273-4357
Fax (813) 273-4396
jg@macfar.com

www.mfmlegal.com

Hillsborough County School District
Hillsborough County Teacher's Association

Impasse Hearing
December 8-9, 2022

INDEX

NO.	DESCRIPTION
1.	Jerry Ford Resume
2.	"Understanding the FEFP" – Florida School Boards Assoc.
3.	HCPS General Fund Cash Position (10-Day Trailing Average; as of November 17, 2022)
4.	Cash Flow Projections Fiscal Year 2022-2023
5.	Average Salaries for Teacher 2021-22, Final Survey 3
6.	FEFP Calculations & FTE Surveys
7.	REMOVED
8.	"Florida's Ten Largest School District – Financial Statistics" – Based on Superintendent's Annual Financial Report (unaudited) as of June 30, 2022
9.	Current Credit Ratings for SDHC
10.	Romaneir Johnson Resume
11.	Letters from FL DOE to SDHC regarding financial emergency
12.	Local Capital Improvement Transfers
13.	Findings and Recommendations regarding SDHC, State of Florida Auditor General, March 2018
14.	Findings and Recommendations regarding SDHC, State of Florida Auditor General, December 2020
15.	FEFP 2022-23, Second Calculation, School Business Services, Office of Funding and Financial Reporting, July 19, 2022

Hillsborough County School District

Hillsborough County Teacher's Association

Impasse Hearing
December 8-9, 2022

INDEX

16.	HCPS 6-Year Historical Fund Balances & Adopted Budget for FY 2022-23
17.	HCPS Operational Projected Budgets FY 2023 – FY 2027
18.	HCPS Operational Projected Budgets, Negative Impact of Recurring Two Step on Fund Balance
19.	Bargaining Timeline
20.	HCPS Negotiations Notes – June 6, 2022
21.	HCTA Bargaining Requests Price Out from June 6, 2022 Session
22.	HCPS Negotiations Notes – June 28, 2022
23.	HCPS Negotiations Notes – July 20, 2022
24.	HCPS Negotiations Notes – July 28, 2022
25.	HCTA July 28, 2022 Correspondence to PERC
26.	HCPS Negotiations Notes – August 4, 2022
27.	HCPS Negotiations Notes – August 29, 2022
28.	HCPS Negotiations Notes – September 13, 2022
29.	HCPS / HCTA October 5, 2022 E-mail Communications regarding Impasse
30.	TampaBay Times July 21, 2022 Editorial
31.	HCTPA Member Meeting September 1, 2022 (Bargaining Update)

Mr. Ford's career began in 1979 in Washington, D.C. in the Division of Management Analysis & Systems in the Office of the Secretary at the US Department of Health, Education, and Welfare. He was recruited by Booz Allen Applied Research and served as a senior consultant conducting cost and economic analyses for military programs. In 1984, Mr. Ford entered the Public Finance field as a municipal credit analyst and later as an investment banker and financial advisor for Trust Company Bank (later SunTrust Banks). In 1990, SunTrust named Mr. Ford head of Florida Public Finance. He later served in the same capacity for one of the nation's largest, privately held investment banks before leaving to found Ford & Associates, Inc. in 1998.

He has served a wide variety of cities, counties, universities, non-profits, special districts, and other borrowers over the course of his career. Most importantly, he has served roughly 50 school districts as an advisor or underwriter, crafting financing strategies and solutions to address a myriad of challenges. Since founding Ford & Associates, he has served as financial advisor on more than \$14 billion of Florida school debt.

Mr. Ford is one of the foremost experts in Florida K-12 education finance and has lent that knowledge to the education of other financial professionals, issuer staff, elected officials, community stakeholders, credit analysts, auditors, and regulators. The analytical and consulting skills Jerry developed while serving the Department of Defense, and the credit skills he honed during his early years in the public finance industry are foundational in his approach to developing successful client solutions. In addition, he has served as an expert witness for governmental entities on multiple occasions.

Mr. Ford is a member of the National Federation of Municipal Analysts, the National Association of Municipal Advisors, and GFOA affiliate chapters. In 2020, he completed a four-year term on the Board of Directors of the Municipal Securities Rulemaking Board, serving as a member of the steering, governance, and CEO search committees, and as chair of the finance and stakeholder relations committees. He holds the Series 50, 54, and 65 registrations.



Florida School Boards Association

The voice of education in Florida.

UNDERSTANDING THE FEFP

"The education of children is a fundamental value of the people of the State of Florida. It is, therefore, a paramount duty of the state to make adequate provision for the education of all children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure, and high quality system of free public schools that allows students to obtain a high quality education"

– Article IX, Section 1, Florida Constitution

Although education funding has always been a combination of local, state and federal dollars, the state legislature is primarily responsible for ensuring that adequate funding for education is provided and that it is properly allocated. In 1973, the Florida Legislature enacted the Florida Education Finance Program (FEFP) as its method for funding public education in a manner that would "guarantee to each student in the Florida public education system the availability of programs and services appropriate to his or her educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." Although it has changed considerably over the years, Florida's FEFP is often cited as a national model for funding equity.

Funding for the FEFP combines state funds – primarily generated from sales tax revenue – and local funds – generated from property tax revenue. It is important to note that the FEFP is only the centerpiece of the total funding for education. Funding for a variety of programs and services – such as school construction, workforce development, and prekindergarten programs – is provided in addition to the funds allocated through the FEFP.

The FEFP is a fairly simple mathematical equation. In order to provide equal educational opportunities for all children, many of the components of the equation attempt to adjust education funding to meet the particular needs and conditions of each of Florida's 67 school districts. During each legislative session, every component of the equation is subject to debate and adjustment by our legislators. Existing equation components may be amended, new components may be added, and old or unpopular components may be deleted in response to the state's political and economic climate and in the ongoing effort to meet the changing needs of Florida's diverse population. The main components of the FEFP equation are outlined below.

THE FEFP EQUATION

$$\begin{aligned}
 & \frac{\text{FULL TIME}}{\text{EQUIVALENT}} \times \frac{\text{COST}}{\text{FACTORS}} \times \frac{\text{BASE STUDENT}}{\text{ALLOCATION}} \times \frac{\text{DISTRICT COST}}{\text{DIFFERENTIAL}} = \text{BASE FUNDING} \\
 & + \frac{\text{DECLINING}}{\text{ENROLLMENT}} + \frac{\text{SPARSITY}}{\text{SUPPLEMENT}} + \frac{\text{SAFE}}{\text{SCHOOLS}} + \frac{\text{MENTAL HEALTH}}{\text{ASSISTANCE}} + \frac{\text{ESE}}{\text{GUARANTEE}} \\
 & + \frac{\text{SUPPLEMENTAL}}{\text{INSTRUCTION}} + \frac{\text{READING}}{\text{INSTRUCTION}} + \frac{\text{DJJ}}{\text{SUPPLEMENT}} + \frac{\text{INSTRUCTIONAL}}{\text{MATERIALS}} + \frac{\text{STUDENT}}{\text{TRANSPORTATION}} \\
 & + \frac{\text{CLASSROOM}}{\text{SUPPLIES}} + \frac{\text{VIRTUAL}}{\text{EDUCATION}} + \frac{\text{DIGITAL}}{\text{CLASSROOMS}} + \frac{\text{FEDERAL}}{\text{SUPPLEMENT}} + \frac{\text{COMPRESSION}}{\text{ALLOCATION}} \\
 & + \frac{\text{CLASS SIZE}}{\text{REDUCTION}} + \frac{\text{SCHOOL}}{\text{RECOGNITION}} + \frac{\text{REQUIRED}}{\text{LOCAL EFFORT}} + \frac{\text{DISCRETIONARY}}{\text{LOCAL EFFORT}} = \text{TOTAL FEFP FUNDING}
 \end{aligned}$$

FULL TIME EQUIVALENT (FTE)

The primary basis for education funding is student enrollment. In general, one student is roughly equal to one FTE. However, it's important to understand that FTE actually represents the hours of instruction provided to a student. In a standard school, a student in kindergarten through grade 3 must receive 720 hours of instruction (20 hours per week; 4 hours per day) to equal one FTE. A student in grades 4-12 must receive 900 hours of instruction (25 hours per week; 5 hours per day) to equal one FTE. 900 hours is the maximum number of hours of instruction that will be funded per student for the school year. Each year, FTE is estimated based on demographic and school district projections. Once the school year begins, FTE is revised by actual counts of students in October and February. For 2018 - 2019, Florida public schools are expected to serve more than 2,834,000 FTE

COST FACTORS

All students are enrolled in one or more of the seven instructional program groups listed below. Since some instructional programs are more expensive than others, Cost Factors are used to supplement funding to cover the cost of providing the more expensive programs. Cost Factors are based on district reports of actual costs of providing each program. The district reports are then "filtered" using demographics, historical expenditures, forecast patterns, prevalence, and ratios. Multiplying the FTE enrolled in a program by its cost factor produces Weighted FTE (WFTE). For 2018-2019, this calculation on 2,834,582 FTE produces a total of more than 3,091,838 WFTE .

Group 1. Basic Programs	2018-2019 Cost Factor
A. Grades K-3	1.108
B. Grades 4-8	1.000
C. Grades 9-12	1.000
Group 2. ESOL/Intensive English	1.185
Group 3. Exceptional Student Programs	
A. Support Level 4	3.619
B. Support Level 5	5.642
Group 4. Career Education Programs (grades 9-12)	1.000

BASE STUDENT ALLOCATION (BSA)

The Base Student Allocation is the amount of money allocated to each FTE. Minimally, the BSA should be based on the previous year's BSA plus an appropriate increase to reflect inflation and program needs. However, in practice, the BSA often is increased or decreased based on available funding and/or funding policy decisions rather than actual costs. For 2018-2019, the Base Student Allocation is set at \$4,204.42.

DISTRICT COST DIFFERENTIAL (DCD)

The District Cost Differential is a factor used to adjust funding to reflect each district's cost of living. The DCD for each district is computed annually based on a three year average of the Florida Price Level Index (FPLI) as adjusted by various factors. The FPLI represents the cost of hiring comparable personnel across school districts and adjusts funding by an "amenity factor" based on wage data that assumes that the desirability of living in an area makes employees willing to accept lower salaries in order to live in that area.

Weighted FTE X Base Student Allocation X District Cost Differential = Base Funding

DECLINING ENROLLMENT SUPPLEMENT

The declining enrollment supplement is provided to soften the impact of the lost revenue from having fewer students between one year and the next. The declining enrollment allocation is determined by comparing the FTE in the current year with the FTE of the prior year. In those districts where there is a decline, 25% of the decline is multiplied by the base funding per FTE and added to the district allocation. For 2018-2019, 31 of 67 school districts qualified for the Declining Enrollment Supplement with a statewide total of \$9,375,029.

SPARSITY SUPPLEMENT

The sparsity supplement is provided to sparsely populated districts to help ensure that the full range of services and course offerings is available in sparsely populated districts, particularly at the high school level. The sparsity supplement is based on FTE and the number of high schools in each district. The supplement is provided to districts with 24,000 or fewer FTE and the allocation adjusted by various factors including a reduction in the allocation in wealthier districts. About half (33) of Florida's districts qualify for this supplement. For 2018-2019, the Sparsity Supplement is \$52,800,000.

SAFE SCHOOLS

Funding and policy for the Safe Schools allocation was significantly revised in 2018 as one of several efforts to respond to the tragic school shooting at Marjory Stoneman Douglas High School that occurred while the Legislature was in session that year. As a result, a portion of the total Safe Schools funding for 2018-2019 is allocated in accordance with the policies in existence prior to that tragedy and a portion is allocated in accordance with new policy initiatives implemented after the tragedy occurred. Under the prior policy, Safe Schools funding could be applied to a variety of allowable uses with priority given to establishing a school resource officer program. Under the prior policy, each district receives a minimum base allocation of \$62,260 that is intended to meet the basic salary needs of a school resource officer and, of the remaining balance, two-thirds is allocated based on the latest Florida Crime Index published by Florida Department of Law Enforcement and one-third is allocated based on FTE. Under the new policy, the minimum base allocation is increased to \$250,000 and the remaining balance is distributed based on FTE and is used exclusively for hiring or contracting for school resource officers. For 2018-2019, \$64,456,019 is allocated under the prior policy and \$97,500,00 is allocated under the new policy for a total Safe Schools allocation of \$161,956,019.

MENTAL HEALTH ASSISTANCE ALLOCATION

The Mental Health Assistance Allocation is another new funding and policy initiative established in 2018 as one of several efforts by the Legislature to respond to the tragic school shooting at Marjory Stoneman Douglas High School. The allocation is created to provide funding to assist school districts in establishing or expanding school-based mental health care. Each school district receives a minimum allocation of \$100,000 with the remaining balance allocated based on FTE. At least 90% of the allocation must be used for the provision of mental health assessment, diagnosis, intervention, treatment, and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses and for coordination of such services with a student's primary care provider and with other mental health providers involved in the student's care. The school district must develop and submit a detailed plan outlining the local program and planned expenditures to the district school board for approval. For 2018-2019, the Mental Health Assistance Allocation is \$69,237,286.

ESE GUARANTEED ALLOCATION

The Exceptional Student Education (ESE) Guaranteed Allocation provides supplemental funding for students who have low to moderate handicapping conditions and/or are gifted students. These funds are provided in addition to the funds generated by each student's basic program funding. The total allocation are based on projected growth in the district's total enrollment in all programs in comparison to growth in ESE enrollment and is subject to recalculation during the year. For 2018-2019, the ESE Guaranteed Allocation is \$1,067,088,437

SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI)

The Supplemental Academic Instruction allocation was significantly revised during the 2018 Legislative Session to be implemented the following year. For each school earning a grade of "D" or "F", that school's portion of the allocation must be used to implement intervention and support strategies for school improvement and for salary incentives or supplements. In addition, each of the 300 lowest-performing elementary schools must use that school's portion of the allocation to provide an additional hour per day of intensive reading for the students in the school. For all other schools, the SAI allocation may be used for a variety of programs and services identified by the school to best help students to progress from grade to grade and to graduate. The total allocation consists of a base amount that is adjusted based on changes in FTE and is recalculated during the year. For 2018-2019, the SAI allocation is \$713,952,686.

READING ALLOCATION

These funds are to be used for comprehensive, district-wide, research based reading instruction which may include the additional hour of reading instruction in schools identified as low performing. Other allowable uses of these funds include, but are not limited to, K-5 reading intervention teachers, reading coaches, professional development, summer reading camps, supplemental instructional materials, and intensive interventions for K-12 students who have a reading deficiency or who are reading below grade level. Each district receives a minimum base allocation intended to meet the basic salary needs of reading coaches and the balance of the appropriation is allocated based upon the district's proportion of total state K-12 base funding. For 2018-2019, the Reading Allocation is \$130,000,000 with a minimum base allocation to each district of \$115,000.

JUVENILE JUSTICE SUPPLEMENT

The Juvenile Justice Supplement is provided to school districts to supplement other sources of funding for students in juvenile justice education programs. The allocation to each district is determined by multiplying the number of weighted FTE in juvenile justice education programs by the state average class-size reduction factor and the district cost differential. For 2018-2019, the Juvenile Justice Supplement is \$7,445,780.

INSTRUCTIONAL MATERIALS

These funds are used for the purchase and maintenance of instructional materials for students. A portion of the allocation is earmarked for purchase of instructional content, electronic devices, and technology equipment and infrastructure. The remainder is for core subject instructional materials including library media materials, science lab materials and supplies, dual enrollment instructional materials, and digital instructional materials for students with disabilities. The funds are allocated based on a statutory formula that takes into account the cost of instructional materials and growth in total FTE multiplied by an allocation factor. For 2018-2019, the total Instructional Materials allocation is \$232,934,691.

STUDENT TRANSPORTATION

In general, these funds are used to transport students living more than 2 miles from school. Funding is based on enrollment, but the statutory allocation formula adjusts the funding to take into account students with special transportation needs, efficient bus utilization, hazardous walking conditions, rural populations, and other factors. For 2018-2019, the Student Transportation allocation is \$443,043,407.

TEACHER CLASSROOM SUPPLY ASSISTANCE

These funds are distributed to classroom teachers for the purchase of classroom materials and supplies. The allocation to each district is based on FTE. Teachers are required to account for the use of these funds. For 2018-2019, the Teacher Lead Allocation is \$54,143,375.

VIRTUAL EDUCATION CONTRIBUTION

The Virtual Education Contribution supports virtual instruction for eligible students enrolled in virtual instruction programs. The total allocation is based on a statutory formula based on the sum of various FEFP allocations divided by total FTE enrollment, and adjusted by the variance from a base of \$5,230 per student. For 2018-2019, the total virtual education contribution is \$11,326,500 and provides \$5,230 per student.

DIGITAL CLASSROOMS ALLOCATION

These funds are used to implement district plan for digital classrooms and may be spent on infrastructure, instruction, professional development, accommodations, assessments, digital tools, devices, and security. In addition, a portion of the allocation may be used for professional development. Each district receives a minimum allocation and the balance is allocated based on enrollment. For 2018-2019, the total Digital Classrooms Allocation is \$70,000,000 with a minimum allocation of \$500,000 or \$300 per FTE, whichever is less.

FEDERALLY CONNECTED STUDENT SUPPLEMENT

The Federally Connected Student Supplement provides supplemental funding for school districts to support the education of students connected with federally owned military installations, NASA property, and Indian lands. The total allocation is comprised of a student allocation and an exempt property allocation. The student allocation is calculated based on the number of students reported for federal Impact Aid Program funds multiplied by a percentage of the base student allocation plus an additional amount calculated for students with disabilities. The exempt property allocation is equal to the tax-exempt value of federal impact aid lands multiplied by the local capital outlay millage. For 2018-2019, the Federally Connected Student Supplement is \$12,136,893.

FUNDING COMPRESSION ALLOCATION

The Funding Compression Allocation was created during the 2018 Legislative Session to supplement funding for school districts in which the total funds per FTE in the prior fiscal year were less than the statewide average. The allocation provides 25% of the difference between the district's prior year funds per FTE and the state average and is capped at \$100 per FTE. For 2018-2019, the Funding Compression Allocation is \$56,783,293.

CLASS SIZE REDUCTION

Class size reduction funds are used for the operating costs of compliance with the class size requirements in state law and the Florida Constitution. Class size maximums apply only to core curricula courses in grades PreK-3, 4-8, and 9-12. The allocation is based on allocation factors for each of these grade groupings that are multiplied by weighted FTE and the District Cost Differential. Compliance with class size requirements is measured at the October student survey. If a district school board determines that it is impractical, unsound, or disruptive to meet class size requirements when students enroll after the October student survey, a limited number of students may be temporarily assigned to a class in excess of the maximums. In such cases, the school board must develop a plan to be in full compliance by the next October student survey. For 2018-2019, the Class Size Reduction allocation is \$3,097,618,502.

DISTRICT LOTTERY & SCHOOL RECOGNITION

The funding for this allocation is drawn from Lottery revenue. The first priority for the use of these funds is to provide \$100 per student to each school that earns an "A" grade, improves at least one performance grade from the previous year, or sustains the previous year's improvement of more than one letter grade. Any remaining funds are allocated to school districts based on each district's base funding and are used to provide up to \$5 per student to each School Advisory Council to support implementation of the School Improvement Plan. For 2018-2019, the allocation totaled \$134,582,877.

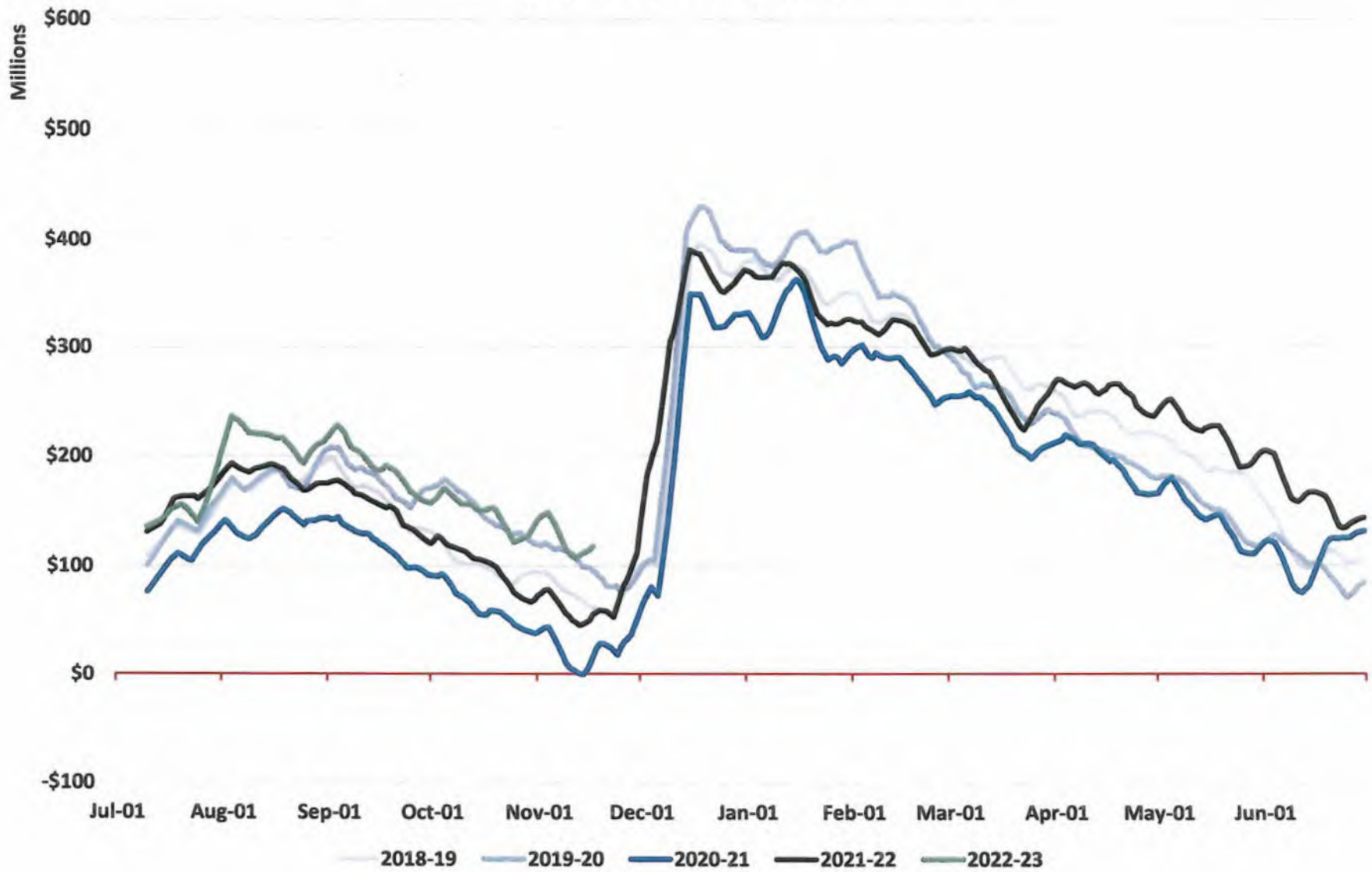
REQUIRED LOCAL EFFORT (RLE)

The FEFP is funded with both state revenue (primarily sales tax) and local revenue derived from property tax. In order to receive state funding, school districts must contribute to the FEFP with local property tax revenue. This is called the Required Local Effort. The Legislature sets the total statewide amount that school districts must contribute which, in turn, sets the statewide average millage rate necessary to generate the total RLE amount. For 2018-2019, the total amount to be generated by the Required Local Effort is \$7,712,537,754 based on a statewide average Required Local Effort millage rate of 4.075 mills.

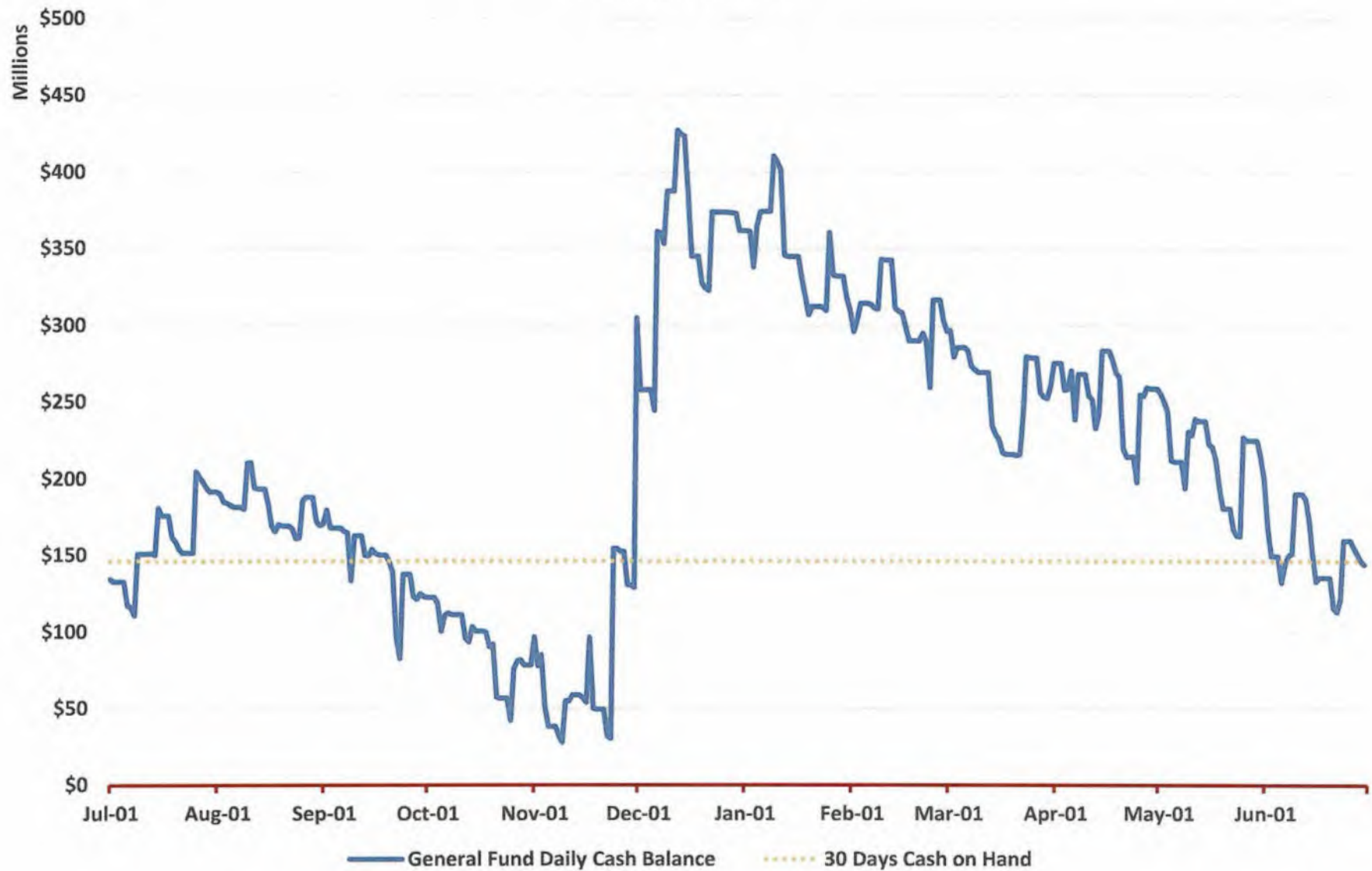
DISCRETIONARY LOCAL EFFORT

In addition to the RLE, districts may choose to levy an additional, non-voted property tax for local discretionary use. The Legislature establishes the maximum millage that each district may levy. In any district where this discretionary levy generates less than the state average, the state allocates additional funds to that district to bring the total up to the state average. This additional allocation is called the Compression Adjustment. For 2018-2019, the maximum Discretionary Local Effort millage rate is set at 0.748 mills which generates \$1,406,427,333 statewide. The state provides \$241,880,132 for the Compression Adjustment.

**Hillsborough County Public Schools
General Fund Cash Position (10-Day Trailing Average)
(as of November 17, 2022)**



Hillsborough County Public Schools
General Fund Daily Cash Balance
Fiscal Year 2021-22





**AVERAGE SALARIES FOR TEACHERS
2021-22, FINAL SURVEY 3**

DISTRICT #	DISTRICT NAME	NON-CHARTER STUDENT ENROLLMENT 2021-22 3rd CALC	AVERAGE SALARY	NUMBER EMPLOYED	EMPLOYMENT LENGTH (in Months)	STUDENTS PER TEACHER	U.S. Census Bureau Median Family Income 2020	Voted Operating Millage	School Taxable Value	Taxable Value per Non-Charter Student
00	FLORIDA	2,471,240	\$ 51,598.82	173,773	10	14	57,703	NA		
06	BROWARD	207,616	\$ 54,303.70	14,991	10	14	60,922	Yes	267,545,856,370	1,288,657
29	HILLSBOROUGH	189,202	\$ 53,978.54	13,718	10	14	60,566	No	158,177,834,006	836,026
13	MIAMI-DADE	253,722	\$ 53,158.98	17,785	10	14	53,975	Yes	428,837,004,339	1,690,185
50	PALM BEACH	167,584	\$ 52,952.22	12,421	10	13	65,015	Yes	287,272,655,931	1,714,201
16	DUVAL	107,850	\$ 52,257.34	7,777	10	14	56,769	No	99,713,912,599	924,561
52	PINELLAS	87,962	\$ 51,810.14	6,525	10	13	56,419	Yes	125,121,263,640	1,422,447
48	ORANGE	189,748	\$ 51,345.58	12,268	10	15	61,416	Yes	202,549,692,019	1,067,467
36	LEE	85,400	\$ 50,353.75	5,507	10	16	59,608	No	133,918,480,158	1,568,132
53	POLK	93,589	\$ 48,064.89	6,781	10	14	51,535	No	59,797,479,953	638,937
51	PASCO	73,869	\$ 46,379.62	4,890	10	15	53,431	No	46,639,634,677	631,383

Salary and Number Employed Data: Source: <https://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/staff.html>

Non-Charter Enrollment Data: https://knowyourdatafl.org/views/PK12-Enrollment/ENROLLMENTMAP?:showAppBanner=false&:display_count=n&:showVizHome=n&:origin=viz_share_link&:isGuestRedirectFromVizportal=y&:embed=y

Enrollment/ENROLLMENTMAP?:showAppBanner=false&:display_count=n&:showVizHome=n&:origin=viz_share_link&:isGuestRedirectFromVizportal=y&:embed=y:

School Taxable Value Date: 2022-23 FEFP RLD Dated 7/19/2022 page 46 of 48



FEFP Calculations & FTE Surveys

Calculation	When	Data Source	
Conference Report	Legislative Session	Survey 1 – Projection Survey 2 – Projection Survey 3 – Projection	Survey 4 – Projection Survey 5 – Prior Year Est.
2 nd Calculation	July – Upon receipt of Tax Roll	Survey 1 – Projection Survey 2 – Projection Survey 3 – Projection	Survey 4 – Projection Survey 5 – Prior Year Est.
3 rd Calculation	Upon receipt of Survey 2	Survey 1 – Actual Survey 2 – Actual Survey 3 – Estimate	Survey 4 – Estimate Survey 5 – Prior Year Act.
4 th Calculation	Upon receipt of Survey 3	Survey 1 – Actual Survey 2 – Actual Survey 3 – Actual	Survey 4 – Estimate Survey 5 – Prior Year Act.
Final Calculation	After Final Update of Survey 4	Survey 1 – Actual Survey 2 – Actual Survey 3 – Actual	Survey 4 – Actual Survey 5 – Prior Year Act.

This page is intentionally blank.

Florida's Ten Largest School Districts
Financial Statistics

Days Cash on Hand (Cash ÷ Expenditures * 365)		
Rank	District	DCOH
1	Lee	91 days
2	Pasco	83 days
3	Orange	78 days
4	Palm Beach	71 days
5	Polk	69 days
6	Broward	53 days
7	Dade	47 days
8	Pinellas	34 days
9	Hillsborough	31 days
10	Duval	17 days

Liquid Fund Balance (Assigned + Unassigned)		
Rank	District	per FTE
1	Orange	\$ 1,872
2	Pasco	\$ 1,425
3	Lee	\$ 1,307
4	Palm Beach	\$ 1,279
5	Dade	\$ 784
6	Polk	\$ 725
7	Broward	\$ 663
8	Duval	\$ 539
9	Hillsborough	\$ 520
10	Pinellas	\$ 356

Voted Operating Millage and Additional Revenue		
Levy	District	per FTE
1.00 mill	Palm Beach	\$ 1,193
1.00 mill	Orange	\$ 795
1.00 mill	Duval	new
0.75 mill	Dade	\$ 764
0.50 mill	Pinellas	\$ 537
0.50 mill	Broward	\$ 430
-	Hillsborough	-
-	Lee	-
-	Pasco	-
-	Polk	-

Instruction Expenditures		
Rank	District	per FTE
1	Palm Beach	\$ 6,905
2	Dade	\$ 6,466
3	Pinellas	\$ 6,104
4	Orange	\$ 5,649
5	Hillsborough	\$ 5,617
6	Broward	\$ 5,516
7	Polk	\$ 5,391
8	Duval	\$ 5,327
9	Lee	\$ 5,292
10	Pasco	\$ 4,838

Instructional Expenditures as a Percentage of Total Expenditures		
Rank	District	%
1	Hillsborough	70%
2	Dade	67%
3	Polk	66%
4	Palm Beach	66%
5	Duval	65%
6	Orange	64%
7	Pinellas	63%
8	Lee	62%
9	Pasco	62%
10	Broward	62%

Average Teacher Salary (FY 2021-22, Final Survey 3)		
Rank	District	Average
1	Broward	\$ 54,304
2	Hillsborough	\$ 53,979
3	Dade	\$ 53,159
4	Palm Beach	\$ 52,952
5	Duval	\$ 52,257
6	Pinellas	\$ 51,810
7	Orange	\$ 51,346
8	Lee	\$ 50,354
9	Polk	\$ 48,065
10	Pasco	\$ 46,380

Sources: Annual Financial Reports (unaudited) as of June 30, 2022; Florida Department of Education

↑
All towards
salaries and benefits?

**Hillsborough Schools
Issuer and COP Ratings**

Year	Moody's			Standard & Poor's			Fitch Ratings		
	Issuer	COPs	Outlook	Issuer	COPs	Outlook	Issuer	COPs	Outlook
2022	A1	A2	Negative	A+	A-	Negative	A	A-	Negative
2021	A1	A2	Negative	A+	A-	Negative	A	A-	Negative
2020	Aa2	Aa3	Negative	AA	AA-	Stable	AA	A+	Negative
2018	Aa2	Aa3	Stable	AA	AA	Stable	AA+	AA	Stable
2017	Aa1	Aa2	Negative	AA	AA	Stable	AA+	AA	Negative
2016	Aa1	Aa2	Negative	AA	AA-	Stable	AA+	AA	Negative
2015	Aa1	Aa2	Negative	AA	AA-	Stable	AA+	AA-	Negative
2012	Aa1	Aa2	Stable	AA	AA	Stable	AA+	AA	Stable

- In 2012, Hillsborough was one of the highest rated school districts in Florida
- No district had higher overall ratings
- Since then, we have been downgraded:
 - o 3 notches by Moody's
 - o 2 notches by Standard and Poor's
 - o 4 notches by Fitch
- Hillsborough is on Negative Outlook/Credit Watch by all three rating agencies
- When the ratings and outlooks are combined, Hillsborough is the lowest rated district in the State.

**Investment Grade Ratings
Highest to Lowest**

Moody's	Standard & Poor's	Fitch
Aaa	AAA	AAA
Aa1	AA+	AA+
Aa1	AA	AA
Aa3	AA-	AA-
A1	A1	AA
A2	A	A
A2	A-	A-
Baa1	BBB+	BBB+
Baa1	BBB	BBB
Baa3	BBB-	BBB-

Romaneir D. Johnson

rrmmpolley@gmail.com

8733 Rooks Park Circle, Unit 1-327

Tampa, FL 33619

(248) 469-2243

An Accounting Management professional with extensive accounting and management experience

SUMMARY OF QUALIFICATIONS

- More than 15 years of supervisory experience.
- Familiar with all aspects of nonprofit accounting.
- Adept at planning, budgeting, and forecasting.
- Proven ability to lead effective accounting teams.
- History of efficient monitoring of cash flow.
- Hard working, and able to multi-task effectively.
- Outstanding training, leadership, and communication skills

EDUCATION

M.B.A. in Accounting, Davenport University, (2004)

B.B.A. in Accounting, University of Michigan-Dearborn, (1993)

PROFESSIONAL EXPERIENCE

Hillsborough County Public Schools

Chief Financial Officer

04/21-Present

- Develop and administer budgets of \$3.5b for all funds.
- Provide and present accurate financial information to facilitate decision-making by the Board of Education, school administrators and community.
- Work with other county offices to assure timely collection of tax money.
- Project cash needs and ensure appropriate means are in place to have adequate cash to meet district obligations.
- Strategically allocate resources to stabilize district which is currently functioning in an operational deficit.

R. Johnson's Consulting

04/19-04/21

Marin County Office of Education-CCEE

- Oversee the Finance, Administrative, and Operational budget of California Collaborative for Educational Excellence
- Preparation of all contracts and administration of grants
- Ad-hoc reporting and special projects, including process improvements, inventory, and auditing

Alameda County Office of Education-Senior Consultant

- Alameda County Office of Education Intensive Support Taskforce working with Oakland Unified School District to implement best practice, fiscal oversight, and internal controls.
- Direct and assist in the development of long-term strategic plans.

Peralta Community College District

Vice Chancellor of Business and Administration

01/18-04/19

- Overseen the Finance, Administrative, and Operations of the District.
- Represent the District with Federal, State, and Local government entities such as legal counsel, County Auditor and Treasurer, County Offices of Education, Self-Insured Schools of California (SISC), Board Finance Committee, Bond Oversight Committee, Board Legislative Committee, and the Chancellor's Office of the California Community Colleges.
- Responsible for the Finance, Operations, and Risk Management of Community College District.

- Conduct research studies as needed to improve the operational effectiveness of the District, particularly its business systems and process.
- Direct the development and control of the District Budget.

State of Michigan

Executive Director of Financial Review Commission

11/16-01/18

- Responsible for the financial oversight of the City of Detroit and the Detroit Public Schools Community (DPSCD).
- Responsible for overseeing the financial analysis with regard to both the DPSCD and the City of Detroit which includes budget analysis and reviews; various financial statements; contracts over \$750,000; out-of-state travel; strategic plan, multi-tier budget projections; and all other documents that is required by state regulations and legislation under Financial Review Commission (FRC) preview.
- Assure that DPSCD and the City are in compliance with the requirements of Act 181 of 2014 and the other statutes referred to in Act 181.

The District of Columbia Office of Chief Financial Officer

Budget Director

05/14-11/16

- Developed and administered budgets for District of Columbia School System Public Charter Schools, & the University District of Columbia.
- Responsible for planning, operation, development, supervision and monitoring of the operating and capital budgets, grants management and financial management programs for the Education cluster.
- Developed and revised financial and fiscal policies, plans, procedures, goals and systems that may be required by the Education cluster.
- Overseen the supervision of Education cluster financial staff involving a combination of professional, technical, administrative and clerical staff.

Bellwood School District

Chief Financial Officer/ Director of Business Operations:

06/13-05/14

Proviso Township School District

Chief Financial Officer:

09/11-11/12

- Developed and administered budgets for all funds.
- Provided and presented accurate financial information to facilitate decision-making by the Board of Education, school administrators and community.
- Work with other county offices to assure timely collection of tax money.
- Projected cash needs and ensure appropriate means are in place to have adequate cash to meet district obligations.
- Oversee Accounting, Operations Maintenance, Security, Human Resources, and Transportation departments.

Detroit Public Schools

Director of General Ledger & Financial Reporting (Consulting):

10/10-09/11

- Under general direction of the Deputy CFO, supervises, coordinates and performs duties relating to developing and controlling the district-wide budget as well as all other program budgets.
- Prepares financial and budget reports required by the State, the Board of Education, and management.
- All aspects of the month end close process, including preparation of consolidated financial statements.

- Responsible for compilation and reporting of annual budgets.
- Financial statement analysis – comparison of actual results to budget and forecast. Reporting results and analysis to upper level management.
- Ad-hoc reporting and special projects, including process improvements, inventory, and audit support, etc.
- Supervise accounting staff.

San Diego Unified School District

Director of Finance for Support Services:

03/10-10/10

- Responsible for capital bond projects, Prop. S funding of 2.1 billion, redevelopment projects, property management, and facility management.
- Responsible for purchasing function. Prepared and executed bids and quotes.
- Planned, directed, coordinated, and participated in the development and administration of the District's annual budget; coordinates and directs the forecasting of funds needed researches and analyzes funding resources and availability; prepares and presents financial projections to the Superintendent and the Board of Trustees.
- Planned, organized, managed, directed, participated in the District's payroll process, employee benefits coordination, maintenance of payroll related records, documentation, and databases in compliance with pertinent federal and state regulation/guidelines and subject to audit.
- Planned, organized, managed and participated in the establishment and maintenance of all the District's accounting functions; maintains the general and subsidiary ledgers; reviews and verifies journal entries; adjusts as necessary.
- Coordinated and participated in the negotiations process with established employee unions/ representatives; administers the union contract(s) on a day-to-day basis.
- Initiated, directed, and coordinated the implementation of the District's internal control structure as it relates to fiscal and accounting requirements and regulations' develops new and evaluates existing policies and procedures to ensure a strong financial internal control structure.
- Participated in the formulation of District policies and procedures; establishes and maintains goals, objectives and action plans for accomplishment of stated and mandated goals within the Business Services Office and for assigned programs/operations.
- Reviewed, analyzed, and evaluated changes in federal and state laws and regulations that may have an impact on the District and its fiscal responsibilities as well as personnel issues regarding certificated and classified employees; establishes action plans to ensure compliance with pertinent guidelines and regulations; advises the Superintendent and Board of specific plans, costs, and recommendations for required program, policy, and procedural modifications.
- Attended monthly Board meetings. Makes periodic presentations to the Board during open and closed board meetings regarding Business and Personnel matters.

Avondale School District

Chief Financial Officer – Role and Responsibilities:

10/06-03/10

- Developed and administered budgets for all funds.

- Provided and presented accurate financial information to facilitate decision-making by the Board of Education, school administrators and community.
- Worked with other governmental units to assure timely collection of tax money.
- Projected cash needs and ensure appropriate means are in place to have adequate cash to meet district obligations.
- Invest funds to maximize earnings within board policy and state laws.
- Overseen preparation and timely submission of required local, state and federal reports.
- Ensured proper internal controls are in place to safeguard district funds.
- Supervised grant budgets and ensure timely requests of grant funds.
- Directed preparation of required information for annual district financial audit.
- Analyzed insurance coverage to ensure proper balance between the district's risk and insurance programs. Includes workers compensation claims.
- Directed payroll functions. Ensure required reports are submitted timely.
- Responsible for purchasing function. Prepare and execute bids and quotes.
- Directed accounts payable and receivable. Maintain good relations with vendors and suppliers.
- Overseen food service operation. Monitor monthly lunch counts, administer free and reduced lunch program, reviews monthly financial results.
- Overseen building rentals.
- Overseen facility operations.
- Attended all regular meetings of the Board of Education and others when requested.

Oakland Community College, Royal Oak/Southfield, Northeast Campus

Two of five multi-tier campuses totaling 25,000 students

Business Manager – Role and Responsibilities:

03/01-09/06

- Developed campus budget in conjunction with campus presidents and academic deans, and ensures that it is administered as designed.
- Implemented policies and procedures in administrative service areas such as cash receipts, cash disbursements, campus payroll, purchasing, student loans, budgeting, internal financial controls, and monitoring of existing programs.
- Ensured appropriate personnel policies, practices and procedures are followed, including adherence to bargaining agreements for team members.
- Provided for the processing of payroll time sheets and necessary personnel action forms in order to affect changes in pay, personnel status, transfers, etc.
- Served on campus and college-wide committees in varying capacities; participate in the development of policies, procedures, goals, and objectives.
- Implemented GASB 34 College-wide.

Signature Flight Support/Northwest Airlines, Detroit Metropolitan Airport

Accounting Manager – Role and Responsibilities:

10/98-06/00

- Prepared and tracked budget for Operational, General Service Equipment, Training, Hydrant Farm, Maintenance, and Administrative Departments.
- Handled the reconciliation and tracking of all fuel utilized at Detroit Metropolitan Airport for NWA.
- Prepared financial statements, fixed assets, general ledger, reports, month-end close, and reconciliation of bank statements.

- Handled payroll tracking of Northwest Operational employees and purchasing of all equipment.
- Reviewed internal department safety, and union contract employee's salary negotiation issues.

Lawrence Technological University, Southfield, Michigan

Chief Accountant – Business Services – Roles and Responsibilities: 05/97-10/98

- Planned and supervised the preparation of all financial reports and billings to externally funded grants and contracts.
- Coordinated all pre and post-award administrative, reporting, and compliance activities for research projects and externally-funded programs.
- Reviewed all departments financial reports and budgets prepared by college accountants and support staff.
- Supervised and monitored cash position of University to ensure continuity, stability, and growth of organization.
- Filed various required government reports, such as: 990, 550, MESC, and IPEDs.
- Processed government reports for all payrolls, including 941, W-2's, Michigan State Taxes, and 1099.
- Responsible for all private and government audits, including the Annual Financial Audit, A133 Audit, and Compliance Audits.

**The University of Michigan, Ann Arbor, Michigan
Plant Fund**

Senior Accountant – Roles and Responsibilities 04/93-03/97

- Responsibilities included construction, departmental equipment, plant financing, and plant asset accounts.
- Prepared and maintained analytical reports, budgets, schedules, and worksheets for all federal and university loans, including Law, Business, and Medical School Loans.

COMPUTER SKILLS

Zangle, SchoolsOpen, Datatel, Peoplesoft, SBB, Fiscal Insight, Banner, Sales Point, Peachtree, ASI400, Univers Report Writer, Lotus 123, Excel, Microsoft Word WordPerfect, QuattroPro, Power Point, Univers Accounting Software System, Fuel Accounting Software System

MEMBERSHIPS

Member of Cabinet – Avondale School District
Member of MSBO

SPECIAL ASSIGNMENTS

Budget Committee Advisory Board – Avondale Schools
Countywide Transportation Coordinating Committee – Oakland ISD
Member of College Strategic Planning & Budget Task Force – OCC

State Board of Education

Andy Tuck, *Chair*
Marva Johnson, *Vice Chair*
Members
Monesia Brown
Ben Gibson
Tom Grady
Ryan Petty
Joe York



FLORIDA DEPARTMENT OF
EDUCATION
fldoe.org

Richard Corcoran
Commissioner of Education

April 22, 2021

Lynn Gray
School Board Chair
Hillsborough County School District
901 East Kennedy Boulevard
Tampa, Florida 33602

Dear Chair Gray:

I am writing because, as you know, Hillsborough County Public Schools' deteriorating financial condition has reached a point of crisis. The District's lack of attention to this issue since 2015 has already created a disruption with your workforce, and your lack of comprehensive and timely action at present threatens the basic delivery of educational services to Hillsborough's students.

I believe that it is the collective desire of the District school board and Superintendent Davis to do everything possible within the constructs of the law to prevent the District from entering into what amounts to a financial receivership. However, I have grave concerns regarding sometimes chaotic local discussions and actions that, left to their own devices, could expedite this outcome. To avoid that end, the Florida Department of Education (FDOE) wishes to collaboratively work with the district school board and Superintendent Davis to address the financial emergency.

The law requires that school districts maintain a positive fund balance of at least 2% for those funds that are not restricted, committed or nonspendable to avoid the potential of having a financial emergency declared by my office (Section 1011.051(2), Florida Statutes [F.S.]). The District's fund balance does not meet this requirement and, in fact, as of December 2020, the District's finance staff alerted us that the assigned and unassigned balance was projected to be negative \$107 million as of June 30, 2021.

As far back as 2015, the District's main reserve account dropped by \$200 million. By Hillsborough County Public Schools' own very public admissions, a leading driver of the District's financial concerns is Hillsborough's long-standing overstaffing by a few thousand employees. This is evident when comparing Hillsborough to other Florida school districts. Clearly, this overspending is not sustainable.

Since December, my office has been working with the District, but we still do not have your formal financial recovery plan. While the District's financial problems stem from prior administrations, the law requires the School Board of Hillsborough County and the Superintendent to come forward with a solution. Righting the finances of the District is necessary for the educational mission of the District to continue.

This difficult task rests on the shoulders of you and your colleagues on the school board. Notably, the law provides that when a district experiences a financial crisis, the school board must develop and implement a financial recovery plan. The law further provides that a failure to resolve a state of financial emergency “constitutes malfeasance, misfeasance, and neglect of duty,” by a school board member, pursuant to s. 218.503(6), F.S.

In view of your current financial crisis, the school board and Superintendent Davis must submit a financial recovery plan to FDOE showing how expenses have been and will continue to be reduced and that reasonably demonstrates that the District has a plan to resolve its financial emergency for this fiscal year and the next. **Your plan must include sufficient detail to support the District’s proposed actions and be submitted to me within 20 days of the date of this letter.**

As you are aware, Article VII, Section 1(c), Florida Constitution, solely provides that “No money shall be drawn from the treasury except in pursuance of appropriation made by law.” The Florida Legislature has always held the “power of the purse.” With the 2021 Legislative Session currently in progress, and the budget being finalized, FDOE is waiting for the Legislature to provide the budget authority to disburse all funds, including the Elementary and Secondary School Emergency Relief (ESSER) II funds. Note, however, these funds will likely become available in the 2021-2022 fiscal year, pursuant to the General Appropriations Act, which could be too late to prevent the immediate crisis you are facing.

That being said, if there is a thought to solving this recurring financial issue by using one-time stabilization funds, I strongly encourage you to remember that fixing a long-term problem by using a short-term resolution will not get the District on solid ground.

I highly urge all of Hillsborough’s school board members to take the time to read and become well versed in Florida law relating to financial emergencies and the Florida Constitution. Should you fail to meet the responsibilities outlined in law, I will act swiftly and decisively to utilize the totality of the powers available under the law to ensure that the education of Hillsborough County’s students goes uninterrupted.

In a school district financial emergency, Florida Statutes include, but are not limited to, requirements to:

- **Conduct a forensic audit and investigation** of all accounts and records to determine the cause of the deficit, what efforts, if any, were made to avoid the deficit, and whether any of the penalties outlined in s. 1011.10, F.S., should be pursued, as identified in s. 218.503(1), F.S.
- **Delegate the authority to recommend and appoint a financial emergency board – essentially placing the school district in a financial receivership,** as outlined in ss. 1011.051(2) and 218.503(3), F.S. Such measures may include, but are not limited to:
 - Requiring approval of the district’s budget by the Commissioner of Education;
 - Authorizing a state loan to a local governmental entity and providing for repayment of same;
 - Making such inspections and reviews of records, information, reports, and assets of the local district school board as are needed. The appropriate local officials shall cooperate in such inspections and reviews;
 - Consulting with officials and auditors of the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements;

- Providing technical assistance to the local governmental entity or the district school board;
- Establishing a Financial Emergency Board to oversee the activities of the district school board. Board authorities may include, but are not limited to:
 - Review all records, reports, and assets of the district school board as are needed;
 - Consult with officials and auditors of the district school board regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports of the district school board into compliance with state requirements;
 - Review the operations, management, efficiency, productivity, and financing of functions and operations of the district school board; and
 - Consult with other governmental entities for the consolidation of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, facilities management, construction, insurance coverage, risk management, information systems, fleet management and purchasing.

Make no mistake about it: if your board neither possesses the will nor the ability to develop an approvable plan that will improve your fund balance to meet the requirements outlined in statute, I will be forced to utilize the totality of the powers delegated to me by the Legislature and State Constitution to take emergency action to bring the Hillsborough County School District into compliance with state law.

Such action is not our hope, and again I believe it is our collective desire to only see the education of Hillsborough's students and the delivery of that education by Hillsborough's world-class educators to go uninterrupted. Your support of Superintendent Davis and your collective ownership of these difficult, but necessary, decisions is essential to achieve those goals, and it is my expectation we can work together to avoid such drastic actions.

Sincerely,



Richard Corcoran
Commissioner

cc: Jacob Oliva, Chancellor, Florida Department of Education
Suzanne Pridgeon, Deputy Commissioner, Florida Department of Education
Matthew Mears, General Counsel, Florida Department of Education
Stacy Hahn, Hillsborough County School Board Vice Chair
Nadia Combs, Hillsborough County School Board Member
Jessica Vaughn, Hillsborough County School Board Member
Melissa Snively, Hillsborough County School Board Member
Henry "Shake" Washington, Hillsborough County School Board Member
Karen Perez, Hillsborough County School Board Member
Addison Davis, Superintendent, Hillsborough County School District



State Board of Education

fldoe.org

Richard Corcoran
Commissioner of Education

Tom Grady, *Chair*
Ben Gibson, *Vice Chair*
Members
Monesia Brown
Maïva Johnson
Ryan Petty
Andy Tuck
Joe York

August 19, 2021

Lynn Gray, School Board Chair
Hillsborough County School District
901 East Kennedy Boulevard
Tampa, Florida 33602

Dear Chair Gray:

Thank you for attending the State Board of Education (SBOE) meeting on July 14, 2021, and for your statement of commitment to do what is best for Hillsborough County School District's traditional public school and charter school students. As explained by Superintendent Davis, the district has taken actions to address its financial stability that are projected to result in an assigned and unassigned fund balance of at least 3 percent of revenue in the General Fund. To monitor the district's financial progress, the SBOE required the Florida Department of Education (department) to track the district's financial status, and adopted a motion requiring the district to submit a monthly financial summary report for each type of governmental fund, comparing budget to actual revenue and expenditures, including beginning and ending fund balances, with separate amounts for assigned and unassigned fund balances. The format of this report should use the revenue and expenditure categories found on slide 7 of 11 in the attached file.

In addition to the requirements in the SBOE motion, I am requesting two schedules each month, one for school-based staff and the other for district office staff, listing the number of allocated positions, total salaries and total benefits. These two schedules should provide the total salaries and benefits paid for all school board employees for each month, as shown on the monthly financial summary reports. Please submit the financial summary report and staff reports beginning with the month ending June 30, 2021. Thereafter, reports shall be due no later than 30 days after the end of each month.

The district's timely submission of the monthly report and schedules is essential to tracking the district's financial progress and for the department to carry out its monitoring responsibility. I look forward to seeing financial results on par with Superintendent Davis' presentation. Please let me know if I may be of further assistance.

Sincerely,


Richard Corcoran

RC/sp

Attachment

cc: Addison Davis, Superintendent, Hillsborough County School Board
Hillsborough County School Board Members
Jacob Oliva, Chancellor, Division of Public Schools
Suzanne Pridgeon, Deputy Commissioner, Finance and Operations
Mark Eggers, Assistant Deputy Commissioner, School Business Services
Judy Bone, Deputy General Counsel



State Board of Education

fldoe.org

Richard Corcoran
Commissioner of Education

Tom Grady, *Chair*
Ben Gibson, *Vice Chair*
Members
Monesia Brown
Marva Johnson
Ryan Petty
Andy Tuck
Joe York

August 19, 2021

Lynn Gray, School Board Chair
Hillsborough County School District
901 East Kennedy Boulevard
Tampa, Florida 33602

Dear Chair Gray:

Thank you for attending the State Board of Education (SBOE) meeting on July 14, 2021, and for your statement of commitment to do what is best for Hillsborough County School District's traditional public school and charter school students. As explained by Superintendent Davis, the district has taken actions to address its financial stability that are projected to result in an assigned and unassigned fund balance of at least 3 percent of revenue in the General Fund. To monitor the district's financial progress, the SBOE required the Florida Department of Education (department) to track the district's financial status, and adopted a motion requiring the district to submit a monthly financial summary report for each type of governmental fund, comparing budget to actual revenue and expenditures, including beginning and ending fund balances, with separate amounts for assigned and unassigned fund balances. The format of this report should use the revenue and expenditure categories found on slide 7 of 11 in the attached file.

In addition to the requirements in the SBOE motion, I am requesting two schedules each month, one for school-based staff and the other for district office staff, listing the number of allocated positions, total salaries and total benefits. These two schedules should provide the total salaries and benefits paid for all school board employees for each month, as shown on the monthly financial summary reports. Please submit the financial summary report and staff reports beginning with the month ending June 30, 2021. Thereafter, reports shall be due no later than 30 days after the end of each month.

The district's timely submission of the monthly report and schedules is essential to tracking the district's financial progress and for the department to carry out its monitoring responsibility. I look forward to seeing financial results on par with Superintendent Davis' presentation. Please let me know if I may be of further assistance.

Sincerely,


Richard Corcoran

RC/sp

Attachment

cc: Addison Davis, Superintendent, Hillsborough County School Board
Hillsborough County School Board Members
Jacob Oliva, Chancellor, Division of Public Schools
Suzanne Pridgeon, Deputy Commissioner, Finance and Operations
Mark Eggers, Assistant Deputy Commissioner, School Business Services
Judy Bone, Deputy General Counsel



State Board of Education

Andy Tuck, *Chair*
Marva Johnson, *Vice Chair*
Members
Monesia Brown
Ben Gibson
Tom Grady
Ryan Petty
Joe York

Richard Corcoran
Commissioner of Education

April 22, 2021

Lynn Gray
School Board Chair
Hillsborough County School District
901 East Kennedy Boulevard
Tampa, Florida 33602

Dear Chair Gray:

I am writing because, as you know, Hillsborough County Public Schools' deteriorating financial condition has reached a point of crisis. The District's lack of attention to this issue since 2015 has already created a disruption with your workforce, and your lack of comprehensive and timely action at present threatens the basic delivery of educational services to Hillsborough's students.

I believe that it is the collective desire of the District school board and Superintendent Davis to do everything possible within the constructs of the law to prevent the District from entering into what amounts to a financial receivership. However, I have grave concerns regarding sometimes chaotic local discussions and actions that, left to their own devices, could expedite this outcome. To avoid that end, the Florida Department of Education (FDOE) wishes to collaboratively work with the district school board and Superintendent Davis to address the financial emergency.

The law requires that school districts maintain a positive fund balance of at least 2% for those funds that are not restricted, committed or nonspendable to avoid the potential of having a financial emergency declared by my office (Section 1011.051(2), Florida Statutes [F.S.]). The District's fund balance does not meet this requirement and, in fact, as of December 2020, the District's finance staff alerted us that the assigned and unassigned balance was projected to be negative \$107 million as of June 30, 2021.

As far back as 2015, the District's main reserve account dropped by \$200 million. By Hillsborough County Public Schools' own very public admissions, a leading driver of the District's financial concerns is Hillsborough's long-standing overstaffing by a few thousand employees. This is evident when comparing Hillsborough to other Florida school districts. Clearly, this overspending is not sustainable.

Since December, my office has been working with the District, but we still do not have your formal financial recovery plan. While the District's financial problems stem from prior administrations, the law requires the School Board of Hillsborough County and the Superintendent to come forward with a solution. Righting the finances of the District is necessary for the educational mission of the District to continue.

Lynn Gray, Board Chair
April 22, 2021
Page Two

This difficult task rests on the shoulders of you and your colleagues on the school board. Notably, the law provides that when a district experiences a financial crisis, the school board must develop and implement a financial recovery plan. The law further provides that a failure to resolve a state of financial emergency “constitutes malfeasance, misfeasance, and neglect of duty,” by a school board member, pursuant to s. 218.503(6), F.S.

In view of your current financial crisis, the school board and Superintendent Davis must submit a financial recovery plan to FDOE showing how expenses have been and will continue to be reduced and that reasonably demonstrates that the District has a plan to resolve its financial emergency for this fiscal year and the next. **Your plan must include sufficient detail to support the District’s proposed actions and be submitted to me within 20 days of the date of this letter.**

As you are aware, Article VII, Section 1(c), Florida Constitution, solely provides that “No money shall be drawn from the treasury except in pursuance of appropriation made by law.” The Florida Legislature has always held the “power of the purse.” With the 2021 Legislative Session currently in progress, and the budget being finalized, FDOE is waiting for the Legislature to provide the budget authority to disburse all funds, including the Elementary and Secondary School Emergency Relief (ESSER) II funds. Note, however, these funds will likely become available in the 2021-2022 fiscal year, pursuant to the General Appropriations Act, which could be too late to prevent the immediate crisis you are facing.

That being said, if there is a thought to solving this recurring financial issue by using one-time stabilization funds, I strongly encourage you to remember that fixing a long-term problem by using a short-term resolution will not get the District on solid ground.

I highly urge all of Hillsborough’s school board members to take the time to read and become well versed in Florida law relating to financial emergencies and the Florida Constitution. Should you fail to meet the responsibilities outlined in law, I will act swiftly and decisively to utilize the totality of the powers available under the law to ensure that the education of Hillsborough County’s students goes uninterrupted.

In a school district financial emergency, Florida Statutes include, but are not limited to, requirements to:

- **Conduct a forensic audit and investigation** of all accounts and records to determine the cause of the deficit, what efforts, if any, were made to avoid the deficit, and whether any of the penalties outlined in s. 1011.10, F.S., should be pursued, as identified in s. 218.503(1), F.S.
- **Delegate the authority to recommend and appoint a financial emergency board – essentially placing the school district in a financial receivership,** as outlined in ss. 1011.051(2) and 218.503(3), F.S. Such measures may include, but are not limited to:
 - Requiring approval of the district’s budget by the Commissioner of Education;
 - Authorizing a state loan to a local governmental entity and providing for repayment of same;
 - Making such inspections and reviews of records, information, reports, and assets of the local district school board as are needed. The appropriate local officials shall cooperate in such inspections and reviews;
 - Consulting with officials and auditors of the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements;

Lynn Gray, Board Chair
April 22, 2021
Page Three

- Providing technical assistance to the local governmental entity or the district school board;
- Establishing a Financial Emergency Board to oversee the activities of the district school board. Board authorities may include, but are not limited to:
 - Review all records, reports, and assets of the district school board as are needed;
 - Consult with officials and auditors of the district school board regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports of the district school board into compliance with state requirements;
 - Review the operations, management, efficiency, productivity, and financing of functions and operations of the district school board; and
 - Consult with other governmental entities for the consolidation of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, facilities management, construction, insurance coverage, risk management, information systems, fleet management and purchasing.

Make no mistake about it: if your board neither possesses the will nor the ability to develop an approvable plan that will improve your fund balance to meet the requirements outlined in statute, I will be forced to utilize the totality of the powers delegated to me by the Legislature and State Constitution to take emergency action to bring the Hillsborough County School District into compliance with state law.

Such action is not our hope, and again I believe it is our collective desire to only see the education of Hillsborough's students and the delivery of that education by Hillsborough's world-class educators to go uninterrupted. Your support of Superintendent Davis and your collective ownership of these difficult, but necessary, decisions is essential to achieve those goals, and it is my expectation we can work together to avoid such drastic actions.

Sincerely,



Richard Corcoran
Commissioner

cc: Jacob Oliva, Chancellor, Florida Department of Education
Suzanne Pridgeon, Deputy Commissioner, Florida Department of Education
Matthew Mears, General Counsel, Florida Department of Education
Stacy Hahn, Hillsborough County School Board Vice Chair
Nadia Combs, Hillsborough County School Board Member
Jessica Vaughn, Hillsborough County School Board Member
Melissa Snively, Hillsborough County School Board Member
Henry "Shake" Washington, Hillsborough County School Board Member
Karen Perez, Hillsborough County School Board Member
Addison Davis, Superintendent, Hillsborough County School District



State Board of Education

Andy Tuck, *Chair*
Marva Johnson, *Vice Chair*
Members
Monesia Brown
Ben Gibson
Tom Grady
Ryan Petty
Joe York

Richard Corcoran
Commissioner of Education

April 22, 2021

Lynn Gray
School Board Chair
Hillsborough County School District
901 East Kennedy Boulevard
Tampa, Florida 33602

Dear Chair Gray:

I am writing because, as you know, Hillsborough County Public Schools' deteriorating financial condition has reached a point of crisis. The District's lack of attention to this issue since 2015 has already created a disruption with your workforce, and your lack of comprehensive and timely action at present threatens the basic delivery of educational services to Hillsborough's students.

I believe that it is the collective desire of the District school board and Superintendent Davis to do everything possible within the constructs of the law to prevent the District from entering into what amounts to a financial receivership. However, I have grave concerns regarding sometimes chaotic local discussions and actions that, left to their own devices, could expedite this outcome. To avoid that end, the Florida Department of Education (FDOE) wishes to collaboratively work with the district school board and Superintendent Davis to address the financial emergency.

The law requires that school districts maintain a positive fund balance of at least 2% for those funds that are not restricted, committed or nonspendable to avoid the potential of having a financial emergency declared by my office (Section 1011.051(2), Florida Statutes [F.S.]). The District's fund balance does not meet this requirement and, in fact, as of December 2020, the District's finance staff alerted us that the assigned and unassigned balance was projected to be negative \$107 million as of June 30, 2021.

As far back as 2015, the District's main reserve account dropped by \$200 million. By Hillsborough County Public Schools' own very public admissions, a leading driver of the District's financial concerns is Hillsborough's long-standing overstaffing by a few thousand employees. This is evident when comparing Hillsborough to other Florida school districts. Clearly, this overspending is not sustainable.

Since December, my office has been working with the District, but we still do not have your formal financial recovery plan. While the District's financial problems stem from prior administrations, the law requires the School Board of Hillsborough County and the Superintendent to come forward with a solution. Righting the finances of the District is necessary for the educational mission of the District to continue.

This difficult task rests on the shoulders of you and your colleagues on the school board. Notably, the law provides that when a district experiences a financial crisis, the school board must develop and implement a financial recovery plan. The law further provides that a failure to resolve a state of financial emergency “constitutes malfeasance, misfeasance, and neglect of duty,” by a school board member, pursuant to s. 218.503(6), F.S.

In view of your current financial crisis, the school board and Superintendent Davis must submit a financial recovery plan to FDOE showing how expenses have been and will continue to be reduced and that reasonably demonstrates that the District has a plan to resolve its financial emergency for this fiscal year and the next. **Your plan must include sufficient detail to support the District’s proposed actions and be submitted to me within 20 days of the date of this letter.**

As you are aware, Article VII, Section 1(c), Florida Constitution, solely provides that “No money shall be drawn from the treasury except in pursuance of appropriation made by law.” The Florida Legislature has always held the “power of the purse.” With the 2021 Legislative Session currently in progress, and the budget being finalized, FDOE is waiting for the Legislature to provide the budget authority to disburse all funds, including the Elementary and Secondary School Emergency Relief (ESSER) II funds. Note, however, these funds will likely become available in the 2021-2022 fiscal year, pursuant to the General Appropriations Act, which could be too late to prevent the immediate crisis you are facing.

That being said, if there is a thought to solving this recurring financial issue by using one-time stabilization funds, I strongly encourage you to remember that fixing a long-term problem by using a short-term resolution will not get the District on solid ground.

I highly urge all of Hillsborough’s school board members to take the time to read and become well versed in Florida law relating to financial emergencies and the Florida Constitution. Should you fail to meet the responsibilities outlined in law, I will act swiftly and decisively to utilize the totality of the powers available under the law to ensure that the education of Hillsborough County’s students goes uninterrupted.

In a school district financial emergency, Florida Statutes include, but are not limited to, requirements to:

- **Conduct a forensic audit and investigation** of all accounts and records to determine the cause of the deficit, what efforts, if any, were made to avoid the deficit, and whether any of the penalties outlined in s. 1011.10, F.S., should be pursued, as identified in s. 218.503(1), F.S.
- **Delegate the authority to recommend and appoint a financial emergency board – essentially placing the school district in a financial receivership,** as outlined in ss. 1011.051(2) and 218.503(3), F.S. Such measures may include, but are not limited to:
 - Requiring approval of the district’s budget by the Commissioner of Education;
 - Authorizing a state loan to a local governmental entity and providing for repayment of same;
 - Making such inspections and reviews of records, information, reports, and assets of the local district school board as are needed. The appropriate local officials shall cooperate in such inspections and reviews;
 - Consulting with officials and auditors of the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements;

Lynn Gray, Board Chair
April 22, 2021
Page Three

- Providing technical assistance to the local governmental entity or the district school board;
- Establishing a Financial Emergency Board to oversee the activities of the district school board. Board authorities may include, but are not limited to:
 - Review all records, reports, and assets of the district school board as are needed;
 - Consult with officials and auditors of the district school board regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports of the district school board into compliance with state requirements;
 - Review the operations, management, efficiency, productivity, and financing of functions and operations of the district school board; and
 - Consult with other governmental entities for the consolidation of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, facilities management, construction, insurance coverage, risk management, information systems, fleet management and purchasing.

Make no mistake about it: if your board neither possesses the will nor the ability to develop an approvable plan that will improve your fund balance to meet the requirements outlined in statute, I will be forced to utilize the totality of the powers delegated to me by the Legislature and State Constitution to take emergency action to bring the Hillsborough County School District into compliance with state law.

Such action is not our hope, and again I believe it is our collective desire to only see the education of Hillsborough's students and the delivery of that education by Hillsborough's world-class educators to go uninterrupted. Your support of Superintendent Davis and your collective ownership of these difficult, but necessary, decisions is essential to achieve those goals, and it is my expectation we can work together to avoid such drastic actions.

Sincerely,



Richard Corcoran
Commissioner

cc: Jacob Oliva, Chancellor, Florida Department of Education
Suzanne Pridgeon, Deputy Commissioner, Florida Department of Education
Matthew Mears, General Counsel, Florida Department of Education
Stacy Hahn, Hillsborough County School Board Vice Chair
Nadia Combs, Hillsborough County School Board Member
Jessica Vaughn, Hillsborough County School Board Member
Melissa Snively, Hillsborough County School Board Member
Henry "Shake" Washington, Hillsborough County School Board Member
Karen Perez, Hillsborough County School Board Member
Addison Davis, Superintendent, Hillsborough County School District

12

Local Capital Improvement Transfers

Section 1011.71, Florida Statutes.

Section 1013.01(12), Florida Statutes.

[2017 - Auditor General.pdf - Google Drive](#)

[2020 - Auditor General.pdf - Google Drive](#)

Fiscal Year 2022

Property Insurance	\$ 9,289,181.99
Capitalized ERP System	2,216,896.00
Copier Lease	1,750,777.47
Salary Expenditures	9,102,952.95
Equipment	1,021,100.69
	<u>\$ 23,380,909.10</u>

Fiscal Year 2021

Property Insurance	\$ 8,605,420.00
Capitalized ERP System	2,340,602.53
	<u>\$ 10,946,022.53</u>

Fiscal Year 2020

Property Insurance	\$ 7,883,640.83
Capitalized ERP System	10,632,377.27
Salary Expenditures	14,246,604.83
Equipment/Maintenance/Repair	7,466,688.29
	<u>40,229,311.22</u>

Fiscal Year 2019

Property Insurance	\$ 8,449,763.63
Salary Expenditures	14,458,005.24
Equipment/Maintenance/Repair	17,097,277.13
	<u>\$ 40,005,046.00</u>

Fiscal Year 2018

Salary Expenditures	18,031,074.21
Equipment/Maintenance/Repair	\$ 12,568,925.79
	<u>\$ 30,600,000.00</u>

FINDINGS AND RECOMMENDATIONS

Finding 1: Ad Valorem Taxation

State law¹ allows the District to levy ad valorem taxes for capital outlay purposes within specified millage rates subject to certain precedent conditions. Allowable uses of ad valorem tax levy proceeds include, among other things, funding new construction and remodeling projects; maintenance, renovation, and repair of existing schools; purchases of new and replacement equipment; certain enterprise resource software (ERS) used to support Districtwide administration or State-mandated reporting requirements; and property and casualty insurance premiums to insure educational and ancillary plants subject to certain conditions and limitations. Also, State law² provides a definition of maintenance and repair that specifically excludes custodial and groundskeeping functions.

The District accounts for the ad valorem tax levy proceeds in the Capital Projects – Local Capital Improvement Fund (LCI Fund). For the 2016-17 fiscal year, the District's LCI Fund expenditures totaled \$41.3 million and transfers to the General Fund totaled \$38.4 million. According to District personnel, the Budget and Operations Accounting Departments prepare budgets for each LCI Fund. To help ensure compliance with the restrictions imposed by State law, Operations Accounting Department accountants review purchase orders, invoices, and other documented support before LCI Fund disbursements are made. We examined District records supporting selected LCI Fund expenditures and transfers totaling \$10.8 million and \$4.5 million, respectively, to determine their propriety. As summarized in Table 1, we found that LCI Fund transfers totaling \$1,491,592 were for purposes that did not appear to be authorized by State law.

¹ Section 1011.71, Florida Statutes.

² Section 1013.01(12), Florida Statutes.

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2018-173
March 2018

HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2016-17 fiscal year, Jeff Eakins served as Superintendent of the Hillsborough County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Susan L. Valdes	1
Sally A. Harris, Vice Chair from 11-22-16	2
Cindy Stuart, Chair from 11-22-16, Vice Chair through 11-21-16	3
Melissa Snively	4
Tamara P. Shamburger from 11-22-16	5
Doretha W. Edgecomb through 11-21-16	5
April Griffin, Chair through 11-21-16	6
Lynn L. Gray from 11-22-16	7
Carol W. Kurdell through 11-21-16	7

The team leader was Anna A. McCormick, CPA, and the audit was supervised by Eric Davis, CPA.

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

This report and other reports prepared by the Auditor General are available at:

FLAuditor.gov

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

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

HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Hillsborough County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2015-169. Our operational audit disclosed the following:

Finding 1: District records did not always evidence that ad valorem tax levy proceeds were used only for authorized purposes, resulting in questioned costs totaling \$1.5 million.

Finding 2: Required background screenings were not always performed for applicable instructional and noninstructional employees.

Finding 3: District records did not demonstrate that the District conducted required searches of the names of prospective volunteers against the applicable registration information regarding sexual predators and sexual offenders.

Finding 4: District procedures did not ensure that independent, supervisory review and approval of time worked or leave taken by site administrators was documented.

Finding 5: Contrary to the Board-approved audit committee charter, the District Auditing Services Department did not obtain Board approval of the Department audit work plan for the 2016-17 fiscal year or communicate, of record, the progress and the results of Department audit activities to the Board for the 2016-17 fiscal year.

Finding 6: The District did not always appropriately consider reliable and authentic records of college entrance examination scores and highly effective evaluations based, in part, on student performance when determining the eligibility of charter school teachers for the Florida Best and Brightest Teacher Scholarship awards.

Finding 7: The District did not always document appropriate monitoring of charter school closures. Such monitoring is important to ensure that audit reports are timely completed and that other statutory requirements related to charter school closures are met.

Finding 8: District procedures for canceling purchasing card privileges could be enhanced.

Finding 9: As similarly noted in our report Nos. 2015-169 and 2013-094, the District did not offer students the required number of virtual instruction options.

Finding 10: Some unnecessary information technology (IT) user access privileges existed that increased the risk that unauthorized disclosure of student social security numbers may occur.

BACKGROUND

The Hillsborough County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education, and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Hillsborough County. The governing body of the District is the Hillsborough County District School Board (Board),

which is composed of seven elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2016-17 fiscal year, the District operated 250 elementary, middle, high, and specialized schools; sponsored 40 charter schools; and reported 210,932 unweighted full-time equivalent students.

This operational audit of the District focused on selected processes and administrative activities and included a follow-up on findings noted in our report No. 2015-169. The results of our audit of the District's financial statements and Federal awards for the fiscal year ended June 30, 2017, will be presented in a separate report.

FINDINGS AND RECOMMENDATIONS

Finding 1: Ad Valorem Taxation

State law¹ allows the District to levy ad valorem taxes for capital outlay purposes within specified millage rates subject to certain precedent conditions. Allowable uses of ad valorem tax levy proceeds include, among other things, funding new construction and remodeling projects; maintenance, renovation, and repair of existing schools; purchases of new and replacement equipment; certain enterprise resource software (ERS) used to support Districtwide administration or State-mandated reporting requirements; and property and casualty insurance premiums to insure educational and ancillary plants subject to certain conditions and limitations. Also, State law² provides a definition of maintenance and repair that specifically excludes custodial and groundskeeping functions.

The District accounts for the ad valorem tax levy proceeds in the Capital Projects – Local Capital Improvement Fund (LCI Fund). For the 2016-17 fiscal year, the District's LCI Fund expenditures totaled \$41.3 million and transfers to the General Fund totaled \$38.4 million. According to District personnel, the Budget and Operations Accounting Departments prepare budgets for each LCI Fund. To help ensure compliance with the restrictions imposed by State law, Operations Accounting Department accountants review purchase orders, invoices, and other documented support before LCI Fund disbursements are made. We examined District records supporting selected LCI Fund expenditures and transfers totaling \$10.8 million and \$4.5 million, respectively, to determine their propriety. As summarized in Table 1, we found that LCI Fund transfers totaling \$1,491,592 were for purposes that did not appear to be authorized by State law.

¹ Section 1011.71, Florida Statutes.

² Section 1013.01(12), Florida Statutes.

Table 1
Local Capital Improvement Fund
Potential Unallowable Costs
2016-17 Fiscal Year

Cost Description	Amount
Salaries and Benefits Expenditures for:	
Four Information Technology (IT) personnel	\$ 255,227
Two Custodial personnel	155,364
Two Safety Office personnel	100,859
Two Energy Management (EM) personnel	72,737
One Landscaping Crew Leader	46,464
Other Expenditures:	
Payments to Vendors for Groundskeeping	860,941
Total	<u>\$1,491,592</u>

For example, we found that certain duties defined in the applicable employees' job descriptions for the IT, Safety Office, and EM personnel with amounts shown in Table 1, did not relate to allowable uses of ad valorem tax levy proceeds. Specifically:

- The four IT employees' duties involved, for example, coordinating computer resource use training, planning and monitoring of data backups, supervision of shift supervisors and data entry operators, and coordinating user support services, network administration, and computer operations. Although we requested, District records, such as personnel activity reports, were not provided to evidence the time spent by these employees on allowable uses of ad valorem tax levy proceeds.
- We extended our procedures, interviewed the four employees, and determined the percentages of the employees' work efforts devoted to unallowable activities. The work effort percentages represented 100 percent of the total salaries and benefits for a Supervisor of Computer Operations and the Assistant Department Manager of IT; 75 percent of the total salaries and benefits of the Manager of IT, Infrastructure and Shared Services; and 30 percent of the total salaries and benefits for a technology specialist. Based on these percentages, we calculated potential unallowable costs totaling \$255,227.
- The duties of a Safety Office clerk involved, for example, screening telephone referrals to staff, coordinating meetings and records proceedings for the District Safety Committee and workers' compensation functions, researching accident investigation files in support of worker's compensation claims, and providing administration support for the Workers' Compensation Coordinator. In addition, none of the duties in the job description for the Safety Office Director of Risk Management (Director) appeared to represent allowable uses of ad valorem tax proceeds. The Director's duties involved, for example, planning and implementing programs to train employees in work safety practices, fire prevention, and the leading of investigations of accidents and injuries in preparation for hearings, lawsuits, and insurance investigations. Although we requested, District records, such as personnel activity reports, were not provided to evidence the time spent by the clerk or Director on activities representing allowable uses of ad valorem tax levy proceeds.
- We extended our procedures, interviewed the clerk, and determined that 60 percent of the clerk's salary and benefits represented unallowable activities. As the Director was no longer employed with the District we interviewed the Director's supervisor, and, notwithstanding the duties defined in the Director's job description, determined that 60 percent of the Director's salary and benefits

represented unallowable activities. Based on these percentages, we calculated potential unallowable costs totaling \$100,859.

- The duties of the two EM personnel (Supervisor of Energy Management Services and an Energy Conservation Mentor) involved, for example, supervising and training EM staff, monitoring utility bills and compiling monthly energy reports, producing an annual energy report, and administering the utility rebate program. Although we requested, District records, such as personnel activity reports, were not provided to evidence the time spent by these employees on allowable uses of ad valorem tax levy proceeds.
- We extended our procedures, interviewed these employees, and determined that 60 percent and 38 percent of the work efforts of the Supervisor of Energy Management Services and Energy Conservation Mentor, respectively, were devoted to unallowable activities. Based on these percentages, we calculated potential unallowable costs totaling \$72,737.

In response to our inquiries, District personnel indicated that they were unaware that time records needed to be maintained for those salary expenditures or that ad valorem tax levy proceeds could not be used for groundskeeping services. Subsequent to our inquiries, in February 2018 the District restored these questioned costs totaling \$1,491,592 to the LCI Fund.

Without an adequate understanding of the restrictions associated with the use of ad valorem tax levy proceeds and effective controls to monitor such use, the risk is increased that the District will violate the expenditure restrictions governing the use of the proceeds.

Recommendation: The District should enhance procedures to ensure and demonstrate that ad valorem tax levy proceeds are only used for authorized purposes. Such enhancements could include appropriate training to ensure that the District employees responsible for approving the use of ad valorem tax levy proceeds understand the restrictions for such use and documentation to support the work efforts of District employees whose duties relate to allowable uses of the proceeds.

Finding 2: Background Screenings

State law³ requires that each person hired or contracted to serve in an instructional or noninstructional capacity that requires direct contact with students to undergo a level 2 background screening⁴ at least once every 5 years. To promote compliance with the statutory background screening requirements, District procedures require individuals to undergo a level 2 background screening before they report for District employment. In addition, the District maintains clearance cards, which are accessible by personnel at each school, to demonstrate that employees have been screened and have suitable backgrounds for District employment and to help school personnel monitor individuals on campus. Additionally, the District Fingerprinting Department monitors background screenings using a monthly report from the human resource (HR) system to help ensure that the backgrounds of applicable employees are screened at least once every 5 years.

During the 2016-17 fiscal year, the District employed 17,195 instructional and 11,452 noninstructional personnel. To determine whether required background screenings had been timely performed for these

³ Sections 1012.32, 1012.56(10), and 1012.465, Florida Statutes.

⁴ A level 2 background screening includes fingerprinting for Statewide criminal history records checks through the Florida Department of Law Enforcement (FDLE) and national criminal history records checks through the Federal Bureau of Investigation.

employees, we initially examined District records supporting 20 selected personnel and identified 2 employees who had not obtained the required background screenings at least once in the past 5 years and 2 employees hired in the 2016-17 fiscal year who did not obtain background screenings. We expanded our procedures to include an analysis of a District database that included screening dates for all instructional and noninstructional personnel. The combined results of our initial and expanded background screening procedures disclosed that:

- For 27 instructional and 10 noninstructional personnel, the required background screenings had not been performed at least once in the past 5 years. As of June 30, 2017, background screenings for the 37 employees had not been performed for periods ranging from 5 years 4 months to over 12 years. According to District personnel, the District had inadvertently not identified these employees in the HR system for screening. Subsequent to our inquiry in June 2017, District personnel obtained background screenings for these 37 employees and determined each had suitable backgrounds for District employment. Additionally, effective January 2018, the District began use of another report to help identify employees who were not properly identified in the HR system for screening.
- District records did not evidence the background screenings for 2 assistant coaches who were hired during the 2016-17 fiscal year and separated from District employment in May and June 2017, respectively. In response to our inquiries, District personnel indicated that the 2 employees never made screening appointments and, because of oversights, clearance cards were not issued and no one at the schools where the employees worked detected that the employees lacked the cards and the screenings.

Absent effective controls to ensure that required background screenings are timely performed, there is an increased risk that individuals with unsuitable backgrounds may have direct contact with students.

Recommendation: The District should take immediate action to identify applicable employees who have not obtained the required background screenings, ensure the screenings are promptly obtained and evaluated, and make decisions, as necessary, based on evaluations of the screenings. The District should also continue efforts to ensure that required background screenings are performed for applicable employees at least once every 5 years.

Finding 3: School Volunteers

State law⁵ requires that the District, before making any decision to appoint a person to work as a volunteer at a place where children regularly congregate, conduct a background search of that person's name against the registration information regarding sexual predators and sexual offenders through the Dru Sjojin National Sexual Offender Public Web site (NSOPW) maintained by the United States Department of Justice. The NSOPW is a national database that presents sex offender data from public, state, territorial, and tribal sex offender registries in one national search Web site. If that site is not available, a search of the registration information regarding sexual predators and sexual offenders (i.e., Florida Sexual Offenders and Predators Registry) maintained by the Florida Department of Law Enforcement (FDLE) is required.

According to District personnel, during the 2016-17 school year, school volunteers were required to complete an online application on the District Web site. Applicants volunteering for potential one-on-one, unsupervised interaction with students, such as chaperones for overnight field trips, were required to

⁵ Section 943.04351, Florida Statutes.

obtain a level 2 background screening. District personnel also indicated that all other volunteers were screened against the FDLE sex offender Web site, Hillsborough County Sheriff's Office Web site, and the Florida Department of Corrections Web site. However, District procedures did not require a background search against the registration information through the NSOPW for any of the 42,571 volunteer applicants during the 2016-17 school year who were not subjected to State and national criminal background screenings. Although State and county screenings provide some assurances, those screenings are not as extensive as searches against the national sex offender data provided by the NSOPW. NSOPW searches would provide greater assurance as to the suitability of the backgrounds of individuals and are essential given the risks associated with allowing individuals access to places where children regularly congregate.

As part of our audit, we extended our procedures to search the names of 30 selected volunteers against the NSOPW database and determined that none of those volunteers were listed as a sexual predator or sexual offender. However, our procedures cannot substitute for management's responsibility to ensure, and document, that District schools perform the appropriate NSOPW searches of volunteer names and information in accordance with State law. Absent effective controls to ensure that background searches of school volunteers are performed in accordance with State law, there is an increased risk that volunteers with unsuitable backgrounds may have direct contact with students. Effective July 1, 2017, and subsequent to audit inquiry, the District implemented a revised process requiring that the names of prospective volunteers be searched against the NSOPW.

Recommendation: The District should continue efforts to ensure that background searches of the names of all prospective volunteers against the registration information regarding sexual predators and sexual offenders through the NSOPW are conducted.

Finding 4: Payroll Processing Procedures

Effective internal controls require supervisory approval of time worked and leave used by employees to ensure that compensation payments are appropriate and leave balances are accurate. The District pays District-defined administrative contracted employees (e.g., site administrators such as area superintendents, department directors, supervisors, and principals) on a payroll-by-exception basis whereby the employees are paid a fixed authorized gross amount for each payroll cycle unless the amount is altered. A payroll-by-exception methodology assumes, absent any payroll action to the contrary, that an employee worked or used available accumulated leave for the required number of hours in the pay period.

During the 2016-17 fiscal year, the District had 422 site administrators who were compensated a total of \$41.1 million. According to District personnel, site administrators are responsible for documenting their time worked, approval of their time worked, and approval of their leave use. The leave use forms are routed to the designated timekeeper at each site who enters the leave information into the payroll system. However, since the site administrator who prepared the records also approved the records, the documented approvals have limited value. In response to our inquiry, District personnel indicated that efforts would be made to remedy this deficiency.

Without documented independent, supervisory review and approval of time worked and leave taken, there is limited assurance that site administrator services are provided consistent with Board

expectations. In addition, without accurate records of time worked and leave taken, there is an increased risk that site administrators may be incorrectly compensated, leave balances may not be accurate, and District records may not be sufficiently detailed in the event of a salary or leave dispute.

Recommendation: The District should enhance procedures to require and ensure that independent, supervisory review and approval of site administrator time recorded as worked and leave taken is documented to support the payroll and leave balance record-keeping processes.

Finding 5: Internal Audit Function

An internal audit function can provide assurance that management and internal controls are adequately designed and functioning effectively and can ensure compliance with State and Federal laws, regulations, and guidelines and Board-approved policies and procedures. The objective of the District Auditing Services Department (Department) is to maintain a Districtwide compliance and audit function. The Board-approved Audit Committee charter establishes the Department's purpose, authority, and responsibility and requires the Department to conduct a periodic Districtwide risk assessment as a basis for recommending an annual and long-range audit work plan. The charter also requires that the Board, as the Audit Committee, review and approve the work plans and the prior year planned versus actual audit results. While the charter did not define the period a long-range audit work plan should encompass, District personnel indicated that the Department work plan should be part of a larger long-range strategic plan developed in conjunction with the Board. Additionally, the charter requires that the Auditing Manager⁶ will prepare an agenda item to report findings to the Audit Committee at least each quarter or as needed.

Our examination of District records and discussions with District personnel related to the internal audit function disclosed that:

- The Auditing Manager conducted a Districtwide risk assessment as the basis for preparing the Department audit work plan for the 2016-17 fiscal year. The Department work plan identified, for example, activities associated with audits of the District workers' compensation self-insurance program, school internal accounts, reported full-time equivalent student data, and a review of purchasing card violations. However, contrary to the charter, neither the audit work plan for the 2016-17 fiscal year nor a long-range work plan was presented for approval to the Audit Committee. While Department annual goals and objectives were included in the November 2015 Board-approved District strategic plan for 2015 through 2020 which referenced audit results as a key performance indicator, no audit work plans were included in the strategic plan.
- The Department did not present any agenda items to the Board or otherwise document any communications with the Board regarding the progress or the results of the Department audit activities for the 2016-17 fiscal year. The Department presented the results of the 2015-16 fiscal year audit of school internal accounts to the Board in August 2017. In addition, while the Department prepared an audit work plan for the 2014-15 fiscal year, the Board did not review and approve the plan nor the 2014-15 fiscal year planned versus actual audit results. In response to our inquiries, District personnel indicated that, as of January 2018, the 2016-17 fiscal year audit of the school internal accounts had been completed, a summary of the results would be presented to the Board later in the year, a report draft of the workers' compensation audit was currently

⁶ Effective February 2007, the chief auditing officer position was eliminated and the Auditing Manager began directing the Department.

being completed and would also be taken to the Board later in the year, and no formal reports were prepared for the other work included in the 2016-17 fiscal year audit work plan.

According to District personnel, every 6 months the Chief Business Officer and Auditing Manager held meetings with Board members to review concerns, issues, or suggestions; however, although we requested, District records were not provided to evidence that these meetings occurred. Without documentation to evidence required approval of annual and long-range audit work plans and documented, periodic communications with the Board, the Department cannot demonstrate compliance with the Board-approved Audit Committee charter or that the Department operated as intended by the Board, as the Audit Committee. Board action to approve annual and long-range audit work plans, and related audit results, could help inspire public confidence in the internal audit function and serve as a basis for operational improvements.

Recommendation: The Department should strive to demonstrate compliance with the Board-approved Audit Committee charter and ensure that annual and long-range audit work plans are prepared and submitted for Board approval and communications with the Board regarding the progress and the results of Department audit activities are documented. Alternatively, if the Board intends for the Department to operate differently than the manner prescribed by the charter, Board action should be taken to clearly set forth how the Department should operate and report.

Finding 6: Florida's Best and Brightest Teacher Scholarship Program

The Florida Legislature established the Florida Best and Brightest Teacher Scholarship Program (Program)⁷ to reward teachers who achieved high academic standards during their own education. Pursuant to State law, to be eligible for a scholarship, a teacher must have scored at or above the 80th percentile on a college entrance examination based on the national percentile ranks in effect when the teacher took the assessment and have been evaluated as highly effective pursuant to State law⁸ in the school year immediately preceding the year in which the scholarship will be awarded, or if the teacher is a first-year teacher who has not been evaluated pursuant to State law, must have scored at or above the 80th percentile on a college entrance examination based on the percentile ranks in effect when the teacher took the assessment.

To demonstrate eligibility for a scholarship award for District school teachers, teachers were required to submit an application along with an official college entrance examination score at or above the 80th percentile based upon the percentile ranks in effect when the teacher took the assessment. To determine eligibility of charter school teachers, the District required charter schools to submit specific college entrance examination score information for the scholarship applicants. Additionally, the District required the charter schools to indicate whether applicants were active and certified classroom teachers who had been evaluated as highly effective, and to certify that the information submitted was correct and that each charter school governing board approved the proposed recipients. District personnel were responsible for determining teacher eligibility for scholarships and annually submitting the number of eligible teachers

⁷ Section 1012.731, Florida Statutes.

⁸ Section 1012.34, Florida Statutes. Section 1012.34(3)(a), Florida Statutes, requires the evaluation to include consideration of student performance.

to the FDOE. The FDOE disburses scholarship funds to the District based on information submitted by the District.

During the 2016-17 fiscal year, the District received \$3.6 million for Program scholarship awards for 532 personnel, including 512 District school employees who were awarded \$3.49 million and 20 charter school employees who were awarded \$136,338. Although the District did not request charter schools to submit official records to demonstrate the eligibility of the charter school scholarship recipients, the District received appropriate records to support 2 charter school scholarship recipients. However, the District did not request or receive official records from the charter schools to demonstrate the eligibility of the other 18 charter school scholarship recipients who received scholarship awards totaling \$122,704.

In response to our inquiry, District personnel indicated that several steps and procedures were required for charter school principals to certify their teachers were eligible for Program scholarship awards and that the District remained committed to complying with Program requirements. However, absent District verification of college entrance examination scores based on reliable and authentic records, such as college transcripts or final examination reports, and highly effective performance evaluations based, in part, on student performance for charter school classroom teachers, there is an increased risk that scholarships may be awarded to ineligible recipients. Subsequent to our inquiry, effective October 2017 the District implemented a revised process requiring the submission of original test score records and copies of prior year evaluations for charter school teachers.

Recommendation: The District should continue efforts to ensure that Program scholarships are awarded to charter school classroom teachers who are determined eligible based on college entrance examination scores reported on reliable and authentic records and highly effective evaluations based, in part, on student performance.

Finding 7: Charter School Closures

State law⁹ provides that, upon initial notification of nonrenewal, closure, or termination of its charter, a charter school may not expend more than \$10,000 per expenditure without prior written approval from the sponsor unless such expenditure was included within the annual budget submitted to the sponsor pursuant to the charter contract, is for reasonable attorney fees and costs during the pendency of any appeal, or is for reasonable fees and costs to conduct an independent audit. An independent audit is to be completed within 30 days after notice of nonrenewal, closure, or termination to account for all public funds and assets.

According to District personnel, the District implemented procedures to notify charter schools of the requirements in State law. For example, when terminating or not renewing a charter, District personnel meet with the charter school staff to review closure procedures and applicable statutory requirements. Our examination of District records and discussions with District personnel regarding the three charter schools that closed during the 2015-16 and 2016-17 fiscal years disclosed that:

⁹ Section 1002.33(9)(o), Florida Statutes.

- District records did not evidence efforts to monitor the three charter schools' activities to ensure that prior District approval was obtained for expenditures over \$10,000 that were not already budgeted.
- Independent audits for two charter schools were not completed until 54 to 328 days, respectively, after the schools' closures, and one charter school never obtained the required audit.

In response to our inquiries, District personnel indicated that the District has a very robust monitoring process for all charter schools that includes, for example, collecting and reviewing monthly and quarterly financial reports, communicating with schools when there are questions regarding the financial reports, and communicating charter school board members and principals. In addition, District personnel indicated that the charter school that did not obtain an audit lacked the funding to pay for the audit. District personnel also indicated that charter school closure documents would be enhanced to ensure that documented District preapproval is obtained for expenditures over \$10,000 that are not already budgeted.

Effective monitoring of charter school closures is essential to provide assurances that public funds and assets will appropriately revert to the District and any charter school transaction errors or misappropriations that may occur will be timely detected.

Recommendation: The District should ensure that charter school closures are appropriately monitored and that District monitoring efforts are documented. At a minimum, District monitoring records should demonstrate that:

- Upon initial notification of a charter school closure, the District made appropriate efforts to review and preapprove any charter school expenditure exceeding \$10,000.
- The District took appropriate actions to ensure that an independent audit would be completed within 30 days after the notice of a charter school closure. Such actions should include:
 - The annual review of charter school audit contracts to confirm that an independent audit was required to be completed within 30 days after the notice of a charter school closure.
 - Increased communications with the charter school and the charter school auditor to ensure timely completion of the audit.
 - For charter schools that lack the funds to pay for audits, a cost-benefit analysis assessing whether it would be in the District's best interest to pay for the audit which could be used to determine whether the charter school properly reverted applicable public funds and assets to the District.

Finding 8: Purchasing Cards

The District uses purchasing cards (P-cards) to expedite and simplify the purchase of selected goods and services. Purchases made with P-cards are subject to the same rules and regulations that apply to other District purchases and are subject to additional requirements in Board policies¹⁰ and the *Purchasing Card Program Guidelines and Procedures Handbook (P-Card Handbook)*. Board policies and the *P-Card Handbook* require principals and site administrators or site card managers to collect P-cards from

¹⁰ Board Policy 6426 – Purchasing Cards.

cardholders who separate from District employment and immediately notify the District P-Card Manager, by e-mail, of any P-card requiring cancellation.

For the 2016-17 fiscal year, District P-card expenditures totaled \$38.2 million and, as of June 30, 2017, 1,787 P-cards were in use. To determine whether the District promptly canceled applicable P-cards, we examined District records for the 42 cardholders who separated from District employment during the period July 1, 2016, through May 15, 2017. We found that the District did not timely cancel the P-cards for 25 of the 42 former employees as the P-cards were canceled 7 to 222 days, or an average of 61 days, after the cardholders' employment separation dates.

In response to our inquiries, District personnel indicated that the untimely P-card cancellations were due to reliance on site administrators to alert the P-Card Manager of cancellations. District personnel further indicated that the District P-Card Manager would, effective October 2017, begin use of a weekly report to help identify all cardholders who are separating from District employment and provide for prompt cancellation of the applicable P-cards.

While the agreement between the District and the bank that administers the P-card program allows the District 60 days to dispute charges, and our examination of P-card activity for the 25 former employees disclosed that no purchases were made after the cardholders separated from District employment, untimely cancellation of P-card privileges increases the risk that such privileges could be misused by former employees or others and may limit the District's ability to satisfactorily resolve disputed charges.

Recommendation: The District should strengthen procedures to ensure that P-card privileges are timely canceled upon a cardholder's separation from District employment.

Finding 9: Virtual Instruction Options

State law¹¹ requires school districts, under certain conditions, to provide students the option of participating in part-time and full-time virtual instruction programs (VIPs). Pursuant to State law, as the District is not in a sparsely populated county, the District must offer at least three options for part-time and full-time virtual instruction for all students in kindergarten through grade 12. To provide students with the required number of virtual instruction options, the District may contract with an FDOE-approved provider, the Florida Virtual School (FLVS), another school district, or a virtual charter school or establish a District-operated VIP.¹²

During the 2016-17 fiscal year, the District enrolled 499 students in full-time and 3,102 students in part-time VIPs. District records evidenced that the District provided at least three full-time options for all grade levels but did not offer students in kindergarten through grade 5 the opportunity to participate in part-time virtual instruction. In response to our inquiries, District personnel indicated that, by offering virtual course offerings pursuant to State law,¹³ they thought they offered a part-time option to students in kindergarten through grade 5. However, the course offerings were not one of the options for virtual instruction prescribed in State law. By not providing students in all grade levels with a part-time option,

¹¹ Section 1002.45(1)(b), Florida Statutes.

¹² Section 1002.45(1)(c), Florida Statutes.

¹³ Section 1003.498, Florida Statutes.

the District limited student access to virtual instruction and cannot demonstrate compliance with State law. We noted similar findings in our report Nos. 2015-169 and 2013-094.

Recommendation: The District should ensure that all students are offered three part-time and full-time virtual instruction options as required by State law.

Finding 10: Information Technology User Access Privileges

The Legislature has recognized in State law¹⁴ that social security numbers (SSNs) can be used to acquire sensitive personal information, the release of which could result in fraud against individuals, or cause other financial or personal harm. Therefore, public entities are required to provide extra care in maintaining such information to ensure its confidential status. Effective controls restrict employees from accessing information unnecessary for their assigned job responsibilities and provide for periodic reviews of information technology (IT) access privileges to help prevent personnel from accessing sensitive personal information inconsistent with their responsibilities.

Pursuant to State law,¹⁵ the District identified each student using a Florida education identification number obtained from the Florida Department of Education (FDOE). However, student SSNs are maintained within the District student information system (SIS) to, for example, register newly enrolled students and transmit that information to the FDOE through a secure-file procedure. Student SSNs are also maintained so that the District can provide student transcripts to colleges, universities, and potential employers based on student-authorized requests. Board policies¹⁶ allow designated District school personnel access to student records to perform administrative, supervisory, or instructional responsibilities that serve a legitimate educational purpose in accordance with applicable Florida Statutes, State Board of Education rules, and Federal laws, and District employees are required to certify that they will comply with these requirements.

As of October 2017, the District SIS contained the SSNs for 101,821 former and 627,638 current District students and 3,677 District employees had access to the student SSNs. According to District personnel, the District SIS did not contain a mechanism to differentiate user access privileges to current student information, such as student SSNs, from user access privileges to former student information. District personnel also indicated that periodic reviews of IT user access privileges for employees who separate from District employment or transfer between departments were performed to help monitor access privileges; however, these reviews did not extend to access privileges to student SSNs.

As part of our procedures, we examined District records supporting IT user access privileges to current and former student SSNs for 30 selected District employees and found that the access privileges for 20 of the 30 employees were unnecessary to perform the employees' job functions. The 20 employees included, for example, an accountant, a security officer, a lunchroom manager, and an aide for a bilingual class.

¹⁴ Section 119.071(5)(a), Florida Statutes.

¹⁵ Section 1008.386, Florida Statutes.

¹⁶ Board Policy 8330, Student Records.

In response to our inquiries, the District indicated that the principal or site supervisor at each location is responsible for requesting the appropriate SIS access for their staff, and the District SIS did not allow SSNs to be displayed separately from other student information. Therefore, employees who needed access privileges to student information to perform their job functions were able to view student SSNs.

The existence of unnecessary access privileges and the lack of documented, periodic reviews of IT user access privileges to student SSNs increase the risk of unauthorized disclosure of student SSNs and the possibility that sensitive personal information may be used to commit a fraud against District students and others.

Recommendation: To ensure access to confidential student information is properly safeguarded, the District should:

- Upgrade the District SIS to include a mechanism to differentiate IT user access privileges to current student information from access privileges to former student information.
- Document periodic reviews of IT user access privileges to determine whether such privileges are necessary and to ensure the timely removal of any inappropriate or unnecessary access privileges detected.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for applicable findings included in our report No. 2015-169, except that Finding 9 was also noted in our report No. 2015-169 as finding No. 6 and in report No. 2013-094 as finding No. 5.

OBJECTIVES, SCOPE, AND METHODOLOGY

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

We conducted this operational audit from May 2017 to February 2018 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of this operational audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.

- Determine whether management had taken corrective actions for findings included in our report No. 2015-169.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, weaknesses in management's internal controls, instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included transactions, as well as events and conditions, occurring during the 2016-17 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit we:

- Reviewed the District's information technology (IT) policies and procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, network configuration management, system backups, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT resources. From the population of 2,837 IT access user accounts who had access to the finance and human resource applications, we reviewed access for 31 selected accounts to determine the appropriateness and necessity of the access based on employees' job duties and user account functions and whether the access prevented the performance of incompatible duties. We also reviewed the appropriateness of access for the 6 accounts related to the network administrator systems security group that have access to all network resources.

- Determined whether appropriate periodic reviews of assigned access privileges were performed by IT security staff.
- Determined whether a comprehensive IT disaster recovery plan was in place, designed properly, operating effectively, and had been recently tested.
- Examined selected operating system, database, network, and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Evaluated the adequacy of Board policies and District procedures related to security incident response and reporting.
- Evaluated the District data center physical access controls to determine whether vulnerabilities existed.
- Determined whether a fire suppression system had been installed in the District data center.
- Examined Board, committee, and advisory board meeting minutes to determine whether Board approval was obtained for policies and procedures in effect during the audit period and for evidence of compliance with Sunshine Law requirements (i.e., proper notice of meetings, meetings readily accessible to the public, and properly maintained meeting minutes).
- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2017, to determine whether the total was less than 3 percent of the fund's projected revenues, as specified in Section 1011.051, Florida Statutes. We also performed analytical procedures to determine the ability of the District to make future debt service payments.
- From the population of expenditures totaling \$102 million and transfers totaling \$43.4 million during the audit period from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$10.8 million and \$4.5 million, respectively, to determine compliance with the restrictions imposed on the use of these resources.
- Selected 30 expenditures totaling \$1.6 million from the population of \$21.6 million total workforce education program funds expenditures for the audit period and examined supporting documentation to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- From the population of 324 industry certifications eligible for performance funding that were attained by students during the 2015-16 and 2016-17 fiscal years, examined 32 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- From the population of 1,236,925 contact hours for 6,545 adult general education instructional students for the Fall 2016 Semester, examined District records supporting 2,785 reported contact hours for 30 selected students to determine whether the District reported the instructional contact hours in accordance with Florida Department of Education (FDOE) requirements.
- Evaluated the sufficiency of District controls over access to student social security numbers.
- Examined the District Web site to determine whether the 2016-17 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes.
- Examined District records to determine whether the District established an audit committee and followed prescribed procedures to contract for audit services pursuant to Section 218.391, Florida Statutes, for the 2014-15 and 2015-16 fiscal years.
- Examined District documentation to determine whether required internal funds audits for the 2016-17, 2015-16, and 2014-15 fiscal years were timely performed pursuant to SBE Rule

6A-1.087, Florida Administrative Code, and Chapter 8 – School Internal Funds, *Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book)*, and whether the audit reports were presented to the Board.

- Reviewed the organizational chart and internal audit plan for the audit period to determine whether the District Auditing Services Department (Department) reported directly to the Board or its designee as required by Section 1001.42(12)(l), Florida Statutes, and whether the internal auditor developed the annual audit work plan based on risk assessments considering input from other finance and administrative management. We also determined whether the Department performed its internal audit and monitoring function in compliance with the Board-approved Audit Committee charter.
- Examined District records supporting the 14 payments and transfers totaling \$104,370 made during the audit period from the District to a direct-support organization (Hillsborough Education Foundation) to determine the legal authority for such transactions.
- From the population of compensation payments totaling \$1.2 billion to 34,362 employees during the audit period, examined District records supporting compensation payments totaling \$48,407 to 30 selected employees to determine the accuracy of the rate of pay and whether supervisory personnel reviewed and approved employee reports of time worked.
- Examined Board policies and District procedures to determine whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes, and determined whether a portion of each instructional employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4., Florida Statutes.
- Examined District records supporting 20 selected employees and 10 selected contractors during the audit period from the population of 28,647 employees and 9,661 contractors to assess whether personnel who had direct contact with students were subjected to the required fingerprinting and background screenings. We also expanded our procedures to include an analysis of a District database, which included screening dates for employees during the audit period to evaluate whether appropriate fingerprinting and background screenings were performed.
- Examined Board policies, District procedures, and related records for the audit period for school volunteers to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- Examined District records supporting the eligibility of:
 - 30 selected District recipients of the Florida Best and Brightest Teacher Scholarship Program awards from the population of 512 District teachers who received scholarship awards totaling \$3.5 million during the audit period.
 - 20 charter school teachers who received scholarship awards totaling \$136,338 during the audit period.
- From the population of 43 payments totaling \$20,502 paid to 39 employees for other than travel and payroll payments during the audit period, examined documentation for 3 selected payments totaling \$13,478 to determine whether such payments were reasonable, adequately supported, for valid District purposes, and were not contrary to Section 112.313, Florida Statutes.
- Reviewed District procedures for bidding and purchasing health insurance to determine compliance with Section 112.08, Florida Statutes. We also reviewed procedures for the reasonableness of procedures for acquiring other types of commercial insurance to determine

whether the basis for selecting insurance carriers was documented in District records and conformed to good business practice.

- For the seven significant construction projects with expenditures totaling \$29.6 million and in progress during the audit period, examined documentation for selected project expenditures totaling \$2.6 million to determine compliance with Board policies and District procedures and provisions of State laws and rules and whether District procedures for monitoring payments were adequate, payments were sufficiently supported, and the District made use of its sales tax exemption to make direct purchases of materials, or documented its justification for not doing so. Also, for three construction management contracts with guaranteed maximum prices of \$16.6 million, \$8 million, and \$6 million, we:
 - Examined District records to determine whether the construction managers were properly selected.
 - Reviewed District procedures for monitoring subcontractor selection and licensure, and examined District records to determine whether subcontractors were properly selected and licensed.
 - Examined District records to determine whether architects were properly selected and adequately insured.
 - Determined whether the District established policies and procedures addressing negotiation and monitoring of general conditions costs.
 - Examined District records to determine whether projects progressed as planned and were cost effective and consistent with established benchmarks, and whether District records supported that the contractors performed as expected.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained from the FDOE the August 2017 reports of District student station costs. We examined District records for the four construction projects completed during the 2016 calendar year, to determine whether the August 2017 reports accurately reported student station costs and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.
- From the population of purchasing card (P-card) transactions totaling \$38 million during the audit period, examined documentation supporting 30 selected transactions totaling \$269,318 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also determined whether the District timely canceled the P-cards for 42 cardholders who separated from District employment during the audit period.
- For the three charter school charters that were not renewed or were terminated in the 2016-17, 2015-16, or 2014-15 fiscal years, evaluated District procedures to determine whether applicable funds and property appropriately reverted to the District and whether the District did not assume debts of the school or center, except as previously agreed upon by the District.
- Evaluated the sufficiency of District procedures to determine whether District charter schools were required to be subjected to an expedited review pursuant to Section 1002.345, Florida Statutes.
- Determined whether expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, rules, contract terms and Board policies; and applicable vendors were properly selected. From the population of expenditures totaling \$1.3 billion for the period July 1, 2016, through June 17, 2017, we examined documentation relating to:
 - 30 payments for general expenditures totaling \$100,209.
 - 15 travel expenditures totaling \$2,684.

- From the population of consultant contract payments totaling \$186.8 million for the period July 1, 2016, through May 18, 2017, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$2.8 million related to 30 contracts to determine whether:
 - The District complied with competitive selection requirements for the consultants.
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - District records documented satisfactory receipt of deliverables before payments were made.
 - The payments complied with contract provisions.
- Determined whether the District used supplemental academic instruction and research-based reading instruction allocations to provide, to the applicable schools, pursuant to Section 1011.62(9), Florida Statutes, an additional hour of intensive reading instruction to students every day, schoolwide during the audit period. Also, we reviewed District records to determine whether the District appropriately reported to the FDOE, pursuant to the 2016 General Appropriations Act (Chapter 2016-066, Laws of Florida), the funding sources, expenditures, and student outcomes for each participating school.
- Evaluated the adequacy of District Virtual Instruction Program (VIP) policies and procedures.
- Evaluated District records for the audit period to determine whether the District provided the required virtual instruction options and properly informed parents and students about students' rights to participate in a VIP and the VIP enrollment periods as required by Section 1002.45(1)(b) and (10), Florida Statutes.
- Examined the contract document for the FDOE-approved VIP provider to determine whether the contract contained required statutory provisions. Also, we examined the contract document to determine whether provisions were included to address compliance with contract terms and student-teacher ratios.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE

School Board

Sally A. Harris, Chair
Tamara P. Shamburger, Vice Chair
Lynn L. Gray
April Griffin
Melissa Snively
Cindy Stuart
Susan L. Valdes



Hillsborough County
PUBLIC SCHOOLS
Preparing Students for Life

Superintendent of Schools
Jeff Eakins

Deputy Superintendent
Van Ayres

Chief of Schools
Harrison Peters

Chief Business Officer
Gretchen Saunders

March 22, 2018

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

In connection with your operational audit, we have reviewed the preliminary and tentative audit report for the fiscal year ended June 30, 2017.

Our responses to the audit findings and corrective action proposals follow. Please note that individual Charter Schools' Governing Boards also have the responsibility to monitor their schools' compliance.

Finding 1: Ad Valorem Taxation

The District should enhance procedures to ensure and demonstrate that ad valorem tax levy proceeds are only used for authorized purposes. Such enhancements could include appropriate training to ensure that the District employees responsible for approving the use of ad valorem tax levy proceeds understand the restrictions for such use and documentation to support the work efforts of District employees whose duties relate to allowable uses of the proceeds.

HCPS Response

The District has put into place safeguards to ensure that ad valorem tax levy proceeds are only used for authorized purposes. Training has occurred and will be ongoing for those responsible to approve transfers so that there is a clear understanding of those restrictions. In addition, there will now be a secondary review process from the Operations Division to ensure any future transfers relate to allowable uses of the proceeds.

Finding 2: Background Screenings

The District should take immediate action to identify applicable employees who have not obtained the required background screenings, ensure the screenings are promptly obtained and evaluated, and make decisions, as necessary, based on evaluations of the screenings. The District should also continue efforts to ensure that required background screenings are performed for applicable employees at least once every 5 years.

HCPS Response

On a monthly basis a verification report of all applicable employees are being reviewed. Through this monthly report, the Human Resources (HR) team are able to determine no employee exceeds the 5-year threshold and the employees who need to have resubmittals completed are accurately noted for timely reporting. This information is also cross referenced with payroll reports as another check for employees.

For consultant coaches, the Director of Athletics works closely with HR to remind all school sites of the need to verify full clearance has been obtained before any student contact is allowed.

Finding 3: School Volunteers

The District should continue efforts to ensure that background searches of the names of all prospective volunteers against the registration information regarding sexual predators and sexual offenders through the NSOPW are conducted.

HCPS Response

Beginning July 1, 2017, The District's Volunteer Services Department implemented the following:

The District took a proactive stance to inform our contacts at the state and other contiguous counties of the requirement as well as updated all training materials and documents used as part of the volunteer screening procedures. The District remains committed to complying with federal, state, and local requirements currently in place.

The change in procedures has been included in all documents used to train school/district staff; the summary below notates the inclusion of the review using the Dru Sjodin National Sex Offender national database as part of the district's guidelines for screening and review for every volunteer interested in working with the district. It has become one of the four screening review requirements.

Since automation of the volunteer online application in the 2016-2017 academic year, the FDLE SOP review occurs in real-time once the application is submitted. Similarly, when a visitor, including a volunteer signs in to a school, they must "swipe-in" via our Safenet system which is another way of screening through the FDLE SOP database.

All volunteers and community partners must complete the HCPS online Volunteer Application each school year. Anyone who submits a volunteer application beginning July 1 will remain *active* in our system through June 30 or end of the fiscal year. A new application is available on July 1, the start of a new school year.

Finding 4: Payroll Processing Procedures

The District should enhance procedures to require and ensure that independent, supervisory review and approval of site administrator time recorded as worked and leave taken is documented to support the payroll and leave balance record-keeping processes.

HCPS Response

We recognize the need to improve the supervisory review and approval of time worked and leave taken by site administrators. The district has purchased a robust Workforce Management (WFM) System which includes a time and attendance system and a leave time system. This new system will allow us to set up the appropriate supervisory process so that all administrators will have an administrator review and approve their time and leave requests. We have begun the project and expect a phase one go live for July 1, 2018.

Finding 5: Internal Audit Function

The Department should strive to demonstrate compliance with the Board-approved Audit Committee charter and ensure that annual and long-range audit work plans are prepared and submitted for Board approval and communications with the Board regarding the progress and the results of Department audit activities are documented. Alternatively, if the Board intends for the Department to operate differently than the manner prescribed by the charter, Board action should be taken to clearly set forth how the Department should operate and report.

HCPS Response

Prior audit work plans compiled by the Auditing Services Department were communicated to our School Board through our Office of Strategy Management as part of the District's Strategic Plan and through quarterly meetings with our Chief Business Officer and school board members. Future audit work plans will be prepared and submitted for Board approval. Progress and results of audit engagements will be submitted as information items on a quarterly or as needed basis.

Finding 6: Florida's Best and Brightest Teacher Scholarship Program

The District should continue efforts to ensure that Program scholarships are awarded to charter school classroom teachers who are determined eligible based on college entrance examination scores reported on reliable and authentic records and highly effective evaluations based, in part, on student performance.

HCPS Response

For this school year, the Charter Schools Office worked with the charter principals to ensure all necessary records were obtained. As information was received from the state regarding the 17-18 program, this was communicated and shared with the Charter Schools Office for necessary follow-up. The Charter Schools Office reports this information to the HR Best and Brightest contact for timely reporting to the state. Additionally, the Charter Office made changes to their process in October 2017 to require each charter school to submit original test score records and copies of prior year evaluations for charter school teachers.

Finding 7: Charter School Closures

The District should ensure that charter school closures are appropriately monitored and that District monitoring efforts are documented. At a minimum, District monitoring records should demonstrate that:

- 1) Upon initial notification of a charter school closure, the District made appropriate efforts to review and preapprove any charter school expenditure exceeding \$10,000.
- 2) The District took appropriate actions to ensure that an independent audit would be completed within 30 days after the notice of a charter school closure. Such actions should include:
 - o The annual review of charter school audit contracts to confirm that an independent audit was required to be completed within 30 days after the notice of a charter school closure.
 - o Increased communications with the charter school and the charter school auditor to ensure timely completion of the audit.
 - o For charter schools that lack the funds to pay for audits, a cost-benefit analysis assessing whether it would be in the District's best interest to pay for the audit which could be used to determine whether the charter school properly reverted applicable public funds and assets to the District.

HCPS Response

The Charter Office had meetings with the charter schools that were closing to ensure the proper procedure for reversion of property and financial reporting requirements were understood and met. The letter sent to the schools, inadvertently did not document the requirement of the audit being submitted within 30 days. The letter has been updated and includes this requirement at this time. If the district and the charter school agree on a different timeline, as allowable by law, the agreement will be documented in the letter.

Finding 8: Purchasing Cards

The District should strengthen procedures to ensure that P-card privileges are timely canceled upon a cardholder's separation from District employment.

HCPS Response

The Procurement team along with our HR Division worked together to develop a process in October 2017 to mitigate any financial risk.

Our process is every Friday a report of all employees that have separated from the district in the previous seven days, is sent over from Human Resources. The Procurement Card Team Manager matches the data from the report to the listing of the list of all P-Card holders. If any matches are found, the card is closed. As a result, we should never have any card open for more than 8 days (Friday through Friday) after the employee terminates.

Finding 9: Virtual Instruction Operations

The District should ensure that all students are offered three part-time and full-time virtual instruction options as required by State law.

HCPS Response

The district offered a co-enrolled virtual option for K-5 co-enrolled students and had many students participate. However, we used site number 7006 in error. This was due to the curriculum not being FLVS Franchise curriculum.

In addition, the district has board approved Inter-District Agreements with other school districts throughout the state to allow students to enroll in full-time and/or co-enroll in virtual courses/programs. Copies available through the Choice Office.

With the newly passed legislation will provide the opportunity to correct the finding.

HB7069 accomplished the following goals:

- ❖ Section 1002.455, Florida Statutes (F.S.), Student eligibility for K-12 virtual instruction: All students, including home education and private school students, are eligible to participate in any of the virtual instruction options.
- ❖ Beginning in the 2017-18 SY, as part of a school district's controlled open enrollment process, and in addition to the existing public school choice programs provided in Section 1002.20 (6)(a), F.S., (which includes virtual instruction programs), each school district school board shall allow a parent from any school district in the state whose child is not subject to a current expulsion or suspension to enroll his/her child in ... any public school that has not reached capacity in the district.

Finding 10: Information Technology User Access Privileges

To ensure access to confidential student information is properly safeguarded, the District should:

- 1) Upgrade the District SIS to include a mechanism to differentiate IT user access privileges to current student information from access privileges to former student information.
- 2) Document periodic reviews of IT user access privileges to determine whether such privileges are necessary and to ensure the timely removal of any inappropriate or unnecessary access privileges detected.

HCPS Response

HCPS is in the process of releasing a bid to replace the district's legacy student information system as part of a multi-year project. As the current system was not designed to differentiate security access to social security numbers. The specifications for the new student information system will address the first noted item.

Regarding the second IT finding, we are extending our practices of periodic review for user access privileges to include the Student Information side of IT.


Ms. Sherrill F. Norman, CPA
Page 6

We have made available to your team all documentation applicable to your examination, as requested, except for those cases disclosed by your examination procedures, if any, where such documentation was missing and could not be located.

We would like to thank your audit team, Eric Davis and Anna McCormick for their support of our school district and helpful feedback they have provided.

For additional information, please contact our Chief Business Officer, Gretchen Saunders.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Eakins". The signature is fluid and cursive, with the first name "Jeff" and last name "Eakins" clearly distinguishable.

Jeff Eakins
Superintendent

STATE OF FLORIDA AUDITOR GENERAL

Financial and Federal Single Audit

Report No. 2018-195
March 2018

HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD

For the Fiscal Year Ended
June 30, 2017



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2016-17 fiscal year, Jeff Eakins served as Superintendent of the Hillsborough County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Susan L. Valdes	1
Sally A. Harris, Vice Chair from 11-22-16	2
Cindy Stuart, Chair from 11-22-16, Vice Chair through 11-21-16	3
Melissa Snively	4
Tamara P. Shamburger from 11-22-16	5
Doretha W. Edgecomb through 11-21-16	5
April Griffin, Chair through 11-21-16	6
Lynn L. Gray from 11-22-16	7
Carol W. Kurdell through 11-21-16	7

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

The team leader was Anna A. McCormick, CPA, and the audit was supervised by Eric Davis, CPA.

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

This report and other reports prepared by the Auditor General are available at:

FLAuditor.gov

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

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

HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD

TABLE OF CONTENTS

	Page No.
SUMMARY	i
INDEPENDENT AUDITOR'S REPORT	
Report on the Financial Statements	1
Other Reporting Required by <i>Government Auditing Standards</i>	3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS	
Statement of Net Position	13
Statement of Activities	14
Balance Sheet – Governmental Funds	16
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	18
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	20
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	22
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	23
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue – Other Fund	24
Statement of Net Position – Proprietary Funds	25
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	26
Statement of Cash Flows – Proprietary Funds	27
Statement of Fiduciary Net Position – Fiduciary Funds	28
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	29
Notes to Financial Statements	30
OTHER REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Funding Progress – Other Postemployment Benefits Plan	72
Schedule of Employer Contributions – Other Postemployment Benefits Plan	72
Schedule of the District's Proportionate Share of the Net Pension Liability – Florida Retirement System Pension Plan	73
Schedule of District Contributions – Florida Retirement System Pension Plan	73
Schedule of the District's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan	73

HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS (CONTINUED)

	Page No.
OTHER REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)	
Schedule of District Contributions – Health Insurance Subsidy Pension Plan	74
Schedule of Changes in Net Pension Liability and Related Ratios – Early Retirement Plan	74
Schedule of District Contributions – Early Retirement Plan	76
Schedule of Investment Returns – Early Retirement Plan	78
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	80
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	83
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	85
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	88
PRIOR AUDIT FOLLOW-UP	89
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS.....	90

SUMMARY

SUMMARY OF REPORT ON FINANCIAL STATEMENTS

Our audit disclosed that the Hillsborough County District School Board (District's) basic financial statements were presented fairly, in all material respects, in accordance with prescribed financial reporting standards.

SUMMARY OF REPORT ON INTERNAL CONTROL AND COMPLIANCE

Our audit did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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

SUMMARY OF REPORT ON FEDERAL AWARDS

We audited the District's compliance with applicable Federal awards requirements. The Title I program was audited as a major Federal program. The results of our audit indicated that the District materially complied with the requirements that could have a direct and material effect on the Title I program.

AUDIT OBJECTIVES AND SCOPE

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

- Presented the District's basic financial statements in accordance with generally accepted accounting principles;
- Established and implemented internal control over financial reporting and compliance with requirements that could have a direct and material effect on the financial statements or on the District's major Federal program;
- Complied with the various provisions of laws, rules, regulations, contracts, and grant agreements that are material to the financial statements, and those applicable to the District's major Federal program; and
- Taken corrective actions for findings included in the previous audit report.

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

AUDIT METHODOLOGY

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



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Hillsborough County District School Board, as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the aggregate discretely presented component units, which represent 100 percent of the transactions and account balances of the aggregate discretely presented component units' columns. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the aggregate discretely presented component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Hillsborough County District School Board, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the general and major special revenue funds for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that **MANAGEMENT'S DISCUSSION AND ANALYSIS**, the **Schedule of Funding Progress – Other Postemployment Benefits Plan**, **Schedule of Employer Contributions – Other Postemployment Benefits Plan**, **Schedule of the District's Proportionate Share of the Net Pension Liability – Florida Retirement System Pension Plan**, **Schedule of District Contributions – Florida Retirement System Pension Plan**, **Schedule of the District's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan**, **Schedule of District Contributions – Health Insurance Subsidy Pension Plan**, **Schedule of Changes in Net Pension Liability and Related Ratios – Early Retirement Plan**, **Schedule of District Contributions – Early Retirement Plan**, and **Schedule of Investment Returns – Early Retirement Plan**, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express

an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 30, 2018, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters included under the heading **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
March 30, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

The School District of Hillsborough County's (the "District") management's discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the District's financial activity, (c) identify changes in the District's financial position (its ability to address the next and subsequent years' challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the District's financial statements.

OVERVIEW OF FINANCIAL STATEMENTS

This MD&A is intended to serve as an introduction to the District's basic financial statements. The basic District's basic financial statements consist of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the District's finances in a manner similar to the corporate private sector. Governmental and business-type activities are consolidated into columns which add to a total for the primary government.

The statement of net position details information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the assets plus deferred outflows of resources minus liabilities and deferred inflows of resources being reported as net position. This statement combines the governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the District has changed.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported when the underlying obligation/event giving rise to the change occurs, regardless of the timing of the related cash flows. This statement is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities and/or component units.

The government-wide financial statements include not only the District but its component units as well. The Hillsborough School Board Leasing Corporation, although legally separate, functions for all practical purposes, as a department of the District, and therefore has been included as an integral part of the primary government. Several separate public charter schools are included as discretely presented component units.

Key financial highlights included assets and deferred outflows of resources exceeding its liabilities and deferred inflows of resources by \$621,092,132.22 (net position). Of this amount \$(956,004,001.42) represents a deficit unrestricted net position. This deficit balance was attributed to the effects of the

long-term liabilities for pensions, other postemployment benefits, and compensated absences. See Notes II.D.1., II.D.2., II.E., and II.J.4. to the financial statements for additional information.

Fund Financial Statements

Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. 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. Funds are established for various purposes and the fund financial statements allow for the demonstration of sources and uses and/or budgetary compliance associated therewith. All funds of the District can be divided into three major categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental funds focus on the sources and uses of liquid resources and balances of spendable resources available at the end of the fiscal year.

This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. Because the focus is narrower than that of government-wide financial statements, it is useful to compare it to the information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Reconciliation between the government-wide and the governmental fund financial information is necessary because of the different measurement focus (current financial resources versus economic resources); such reconciliation is reflected on the page following each statement. The flow of current financial resources reflects bond proceeds and interfund transfers as other financing sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation eliminates these transactions and incorporates the capital assets and long-term obligations (bonds and others) into the governmental activities column in the government-wide statements.

The District maintains ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Special Revenue – Other Fund, Debt Service – Other Fund, Capital Projects – Local Capital Improvement Fund, and Capital Projects – Other Fund that are considered to be major funds. Data from the other five governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its governmental funds.

Proprietary Funds: The District maintains internal service funds as its only proprietary fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses internal service funds to account for its group health insurance, and workers' compensation and liability self-insurance activities.

Fiduciary Funds: The District is the trustee, or fiduciary, for its employee pension plans. It is also responsible for other assets that, because of a trust agreement, can be used only for the trust beneficiaries. Additionally, the District uses agency funds to account for resources held for student activities and groups. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. The District excludes these activities from the government-wide financial statements because the District cannot use these assets to finance any of its ongoing operations.

Notes to Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's net pension liability and its progress in funding its obligation to provide other postemployment benefits to its employees.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$621,092,132.22 at the end of the current fiscal year.

By far the largest portion of the District's net position reflects its net investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt and deferred outflows of resources used to acquire those assets that is still outstanding. The District uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

The following is a summary of the District's net position as of June 30, 2017, compared to net position as of June 30, 2016:

Net Position, End of Year

	Governmental Activities	
	6-30-17	6-30-16
Current and Other Assets	\$ 465,713,101.29	\$ 478,096,216.36
Capital Assets	<u>2,272,759,581.95</u>	<u>2,294,400,783.98</u>
Total Assets	<u>2,738,472,683.24</u>	<u>2,772,497,000.34</u>
Deferred Outflows of Resources	<u>726,226,397.70</u>	<u>380,678,768.22</u>
Long-Term Liabilities	2,709,213,951.35	2,066,181,311.20
Other Liabilities	<u>98,598,465.37</u>	<u>120,112,374.39</u>
Total Liabilities	<u>2,807,812,416.72</u>	<u>2,186,293,685.59</u>
Deferred Inflows of Resources	<u>35,794,532.00</u>	<u>219,406,182.00</u>
Net Position:		
Net Investment in Capital Assets	1,323,826,048.83	1,334,058,551.36
Restricted	253,270,084.81	235,597,846.91
Unrestricted (Deficit)	<u>(956,004,001.42)</u>	<u>(822,180,497.31)</u>
Total Net Position	<u>\$ 621,092,132.22</u>	<u>\$ 747,475,900.96</u>

An additional portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The District's net position decreased by \$126,383,768.74 from last year due to current year operations and the effects of long-term liabilities for pensions, other postemployment benefits (OPEB), and compensated absences. The decrease attributed to current year operations was primarily due to workforce related expenditures.

Governmental activities decreased the District's net position by \$126,383,768.74. Key elements of this decrease are as follows:

Operating Results for the Fiscal Year Ended

	Governmental Activities	
	6-30-17	6-30-16
Program Revenues:		
Charges for Services	\$ 52,943,666.52	\$ 51,993,169.75
Operating Grants and Contributions	93,721,866.78	93,302,020.74
Capital Grants and Contributions	12,962,778.28	11,186,445.66
General Revenues:		
Property Taxes, Levied for Operational Purposes	453,097,176.43	446,798,976.36
Property Taxes, Levied for Capital Projects	125,707,135.42	116,622,967.88
Local Sales Tax	30,717,925.03	29,660,622.37
Grants and Contributions Not Restricted to Specific Programs	1,303,194,275.45	1,298,735,266.16
Unrestricted Investment Earnings	3,567,656.58	3,621,747.44
Miscellaneous	79,301,523.36	82,027,094.48
Total Revenues	2,155,214,003.85	2,133,948,310.84
Functions/Program Expenses:		
Instruction	1,294,842,155.64	1,205,857,776.47
Student Support Services	90,552,194.13	84,580,027.17
Instructional Media Services	26,768,110.40	24,274,018.17
Instruction and Curriculum Development Services	61,387,234.12	60,775,235.19
Instructional Staff Training Services	44,740,201.78	43,942,164.73
Instruction-Related Technology	37,702,453.06	36,720,376.11
Board	1,752,328.56	2,625,558.98
General Administration	15,400,529.00	15,605,390.40
School Administration	114,527,764.27	107,622,311.84
Facilities Acquisition and Construction	116,950,049.47	128,843,091.44
Fiscal Services	7,867,397.77	6,839,665.97
Food Services	121,827,931.99	119,177,056.01
Central Services	30,976,993.94	47,495,112.44
Student Transportation Services	71,438,578.07	67,078,396.48
Operation of Plant	120,378,033.95	114,069,102.15
Maintenance of Plant	29,251,957.51	28,186,328.22
Administrative Technology Services	129,698.36	404,408.97
Community Services	65,737,887.78	88,341,868.96
Unallocated Interest on Long-Term Debt	29,140,738.62	34,731,964.65
Unallocated Depreciation Expense	225,534.17	228,164.90
Total Functions/Program Expenses	2,281,597,772.59	2,217,398,019.25
Change in Net Position	(126,383,768.74)	(83,449,708.41)
Net Position - Beginning	747,475,900.96	830,925,609.37
Net Position - Ending	\$ 621,092,132.22	\$ 747,475,900.96

The increase in unrestricted grants and contributions revenue of \$4,459,009.29 is a result of an increase in grants awarded to the District. Property taxes increased \$15,382,367.61 during the year as a result of an increase in assessed values.

For the most part, the increase in expenses was due to the increase in OPEB, compensated absences, salaries due to implementation of the empowering effective teacher's evaluation system, and pension expense.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$374,805,043.79, an increase of \$1,955,633.82 as compared to the prior year.

Major Governmental Funds

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$99,053,366, while the total fund balance was \$140,774,024.64. The fund balance of the District's General Fund decreased by \$5,300,944.66 during the current fiscal year. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 6 percent of total general fund expenditures, while total fund balance represents approximately 8 percent of that same amount. The fund balance decrease of \$5,300,944.66 in the current year was due in part to:

- A portion of the reduced revenues comes from the recalibration process which was implemented in the 2013-14 fiscal year to reduce the amount of funding for each student to 1.0 Full-Time Equivalent (FTE). Students can take course loads greater than 1.0 FTE by accessing virtual schools and other acceleration opportunities. Acceleration is encouraged by Florida Statutes, and the District is prohibited from denying those opportunities. In the 2013-14 fiscal year, the Legislature decided that although the Legislature requires districts to allow enrollment beyond 1.0 FTE for each student, the Legislature would no longer pay for the extra enrollment. The projected District enrollment was reduced to 2,325 unweighted FTEs (UFTE) that year because of recalibration. The average annual impact of recalibration for the past several years has reduced the total enrollment counts by about 1.5 percent.
- Additionally, the District experienced a decrease in State funding for the Capital Projects Funds and for Public Education Capital Outlay (PECO) maintenance. With these decreasing revenues, unassigned funds from the General Fund were used for operational repairs and technology needs at school sites.
- Current year expenditures and other financing uses decreased \$10,150,778.29 from the prior fiscal year. Salaries and benefits represent the most significant expenditures of the District. The District continued efficiencies of meeting financial challenges by reducing salaries, and ongoing review of requests for purchases of goods, services, and equipment. In the review process, the requests were deemed essential or nonessential. Also, work continued with energy efficiency

strategies, and the next year of the 15-year school bus replacement plan, with the purchase of 100 new school buses and the sale of 100 old and inefficient yellow school buses.

- Expenditures continued with the ongoing Legislative Mandate for the “Additional hour of reading for the 300 lowest performing elementary schools.” This mandate requires an additional hour of reading instruction beyond the normal school day for all students attending these schools.

The Special Revenue – Other Fund revenues and expenditures remain equal to the prior year.

The fund balance of the Debt Service – Other Fund decreased this year from last year due to transfers to the capital funds. As it was originally intended, those dollars were used for maintaining and improving aging schools.

The Capital Projects – Local Capital Improvement Fund's ending fund balance of \$419,729.81 decreased \$17,927,846.34 from the prior year. The decrease was due to various projects and transfers to cover expenditures related to capital improvement, but not recorded in those funds.

The Capital Projects – Other Fund includes the Certificates of Participation funds. Overall, there was an increase of \$48,227,336.69 to the beginning fund balance of \$64,402,906.97 to a current year fund balance of \$112,630,243.66. The increase was due to an increase in impact fees, community investment tax revenue, and other financing sources.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the fiscal year, the District revised its budget and brought amendments to the District's governing board (School Board) on a monthly basis. These amendments were needed to adjust to actual revenues and direct resources where needed. The School Board approves the final amendment to the budget after year end.

Budgeted expenditures increased \$59,549,737.39 from the original budget to the final amended budget. The difference was due in part to salary increases resulting from the continuance of empowering effective teacher's evaluation system and other negotiated increases.

Actual expenditures were \$47,599,324.65 below the final amended expenditure budget. Unexpended appropriations of \$47,599,324.65 were composed of the following: (1) \$34,198,879.43 in restricted programs, (2) \$2,767,767.28 in other earmarked assigned funds, and (3) \$10,632,677.94 in other unexpended budget items. The \$10,632,677.94 is less than 1 percent of the final budget. In the normal course of business, some of the budget is left unspent, primarily due to temporarily unfilled positions.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2017, amounts to \$2,272,759,581.95 (net of accumulated depreciation). This investment in capital assets is comprised of the following:

	Governmental Activities	
	2017	2016
Land	\$ 161,410,563.66	\$ 161,410,563.66
Land Improvements	96,077,620.44	94,735,627.01
Construction in Progress	40,551,727.46	34,839,037.05
Improvements Other than Buildings	77,302,893.37	77,340,116.72
Buildings and Systems	1,827,423,164.63	1,865,122,710.80
Furniture, Fixtures and Equipment	23,807,054.76	25,512,905.67
Leasehold Improvements	6,342,440.81	-
Motor Vehicles	39,129,015.78	34,175,229.57
Computer Software	715,101.04	1,264,593.50
Total Capital Assets, Net	\$ 2,272,759,581.95	\$ 2,294,400,783.98

This year's additions of \$74,703,218.74 which includes transfers from construction in progress, is comprised of several renovation projects. The total of capital assets decreased due to the fact that deletions and depreciation charges were higher than additions.

See Note II.C. to the financial statements for more information on the District's capital assets.

Long-Term Debt

At the end of the current fiscal year, the District had total borrowed and bonded debt outstanding of \$948,933,533.12, which includes unamortized bond premiums of \$48,619,533.12.

	2017	2016
Bonds Payable	\$ 205,079,468.41	\$ 205,176,921.89
Certificates of Participation	743,854,064.71	779,863,431.28
Total Long-term Debt	\$ 948,933,533.12	\$ 985,040,353.17

The District's bond ratings are as follows:

Sales Tax Revenue Bonds	
Underlying	
Moody's	A2
Standard & Poor's	A-
Fitch IBCA	A-
Certificates of Participation	
Underlying	
Moody's	Aa2
Standard & Poor's	AA-
Fitch IBCA	AA

See Notes II.J.1. through II.J.4. to the financial statements for more information on the District's long-term debt.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the School District of Hillsborough County's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Accounting Services, 901 E. Kennedy Blvd. Tampa, Florida, 33602 or call 813-272-4292.

BASIC FINANCIAL STATEMENTS

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

	Primary Government Governmental Activities	Component Units
ASSETS		
Cash	\$ 135,933,440.85	\$ 31,598,828.00
Investments	225,816,346.24	1,502,194.00
Accounts Receivable	5,072,970.04	2,533,569.00
Due from Other Agencies	93,247,909.00	611,458.00
Prepaid Items	-	782,065.00
Inventories	5,642,435.16	-
Other Assets	-	353,366.00
Capital Assets:		
Nondepreciable Capital Assets	298,039,911.56	9,460,809.00
Depreciable Capital Assets, Net	1,974,719,670.39	106,292,798.00
TOTAL ASSETS	2,738,472,683.24	153,135,087.00
DEFERRED OUTFLOWS OF RESOURCES		
Pensions	691,201,462.37	-
Accumulated Decrease in Fair Value of Hedging		
Derivatives	12,718,714.00	-
Deferred Charge on Refunding	22,306,221.33	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	726,226,397.70	-
LIABILITIES		
Accrued Salaries and Benefits	709,029.24	3,746,002.00
Payroll Deductions and Withholdings	2,859,848.56	208,349.00
Accounts Payable	37,795,050.84	4,578,553.00
Construction Contracts Payable - Retained Percentage	2,345,872.86	-
Due to Other Agencies	6,038,369.42	16,024.00
Accrued Interest Payable	12,613,940.91	383,135.00
Deposits Payable	2,897,982.85	-
Unearned Revenues	15,378,619.69	553,032.00
Derivative Instrument - Liability	17,959,751.00	-
Long-Term Liabilities:		
Portion Due Within One Year	80,221,961.35	3,029,581.00
Portion Due After One Year	2,628,991,990.00	103,569,331.00
TOTAL LIABILITIES	2,807,812,416.72	116,084,007.00
DEFERRED INFLOWS OF RESOURCES		
Pensions	35,794,532.00	-
NET POSITION		
Net Investment in Capital Assets	1,323,826,048.83	10,619,344.00
Restricted for:		
Categorical Carryover Programs	28,516,277.11	-
Debt Service	78,037,001.38	3,766,906.00
Capital Projects	117,984,452.24	233,236.00
Food Service	23,049,751.76	-
Other Purposes	5,682,602.32	109,372.00
Unrestricted	(956,004,001.42)	22,322,222.00
TOTAL NET POSITION	\$ 621,092,132.22	\$ 37,051,080.00

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

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

Functions/Programs	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions
Primary Government			
Governmental Activities:			
Instruction	\$ 1,294,842,155.64	\$ 26,241,468.11	\$ -
Student Support Services	90,552,194.13	-	-
Instructional Media Services	26,768,110.40	-	-
Instruction and Curriculum Development Services	61,387,234.12	-	-
Instructional Staff Training Services	44,740,201.78	-	-
Instruction-Related Technology	37,702,453.06	-	-
Board	1,752,328.56	-	-
General Administration	15,400,529.00	-	-
School Administration	114,527,764.27	-	-
Facilities Acquisition and Construction	116,950,049.47	-	-
Fiscal Services	7,867,397.77	-	-
Food Services	121,827,931.99	24,291,531.97	93,721,866.78
Central Services	30,976,993.94	-	-
Student Transportation Services	71,438,578.07	2,410,666.44	-
Operation of Plant	120,378,033.95	-	-
Maintenance of Plant	29,251,957.51	-	-
Administrative Technology Services	129,698.36	-	-
Community Services	65,737,887.78	-	-
Unallocated Interest on Long-Term Debt	29,140,738.62	-	-
Unallocated Depreciation Expense*	225,534.17	-	-
Total Governmental Activities	2,281,597,772.59	52,943,666.52	93,721,866.78
Component Units			
Charter Schools	\$ 143,807,282.00	\$ 8,050,734.00	\$ 6,748,916.00

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Unrestricted Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Position

Net Position - Beginning

Adjustment to Beginning Net Position

Net Position - Beginning, as Restated

Net Position - Ending

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

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

Net (Expense) Revenue and Changes in Net Position			
Capital Grants and Contributions	Primary Government Governmental Activities	Component Units	
\$ -	\$ (1,268,600,687.53)	\$ -	
-	(90,552,194.13)	-	
-	(26,768,110.40)	-	
-	(61,387,234.12)	-	
-	(44,740,201.78)	-	
-	(37,702,453.06)	-	
-	(1,752,328.56)	-	
-	(15,400,529.00)	-	
-	(114,527,764.27)	-	
6,793,195.72	(110,156,853.75)	-	
-	(7,867,397.77)	-	
-	(3,814,533.24)	-	
-	(30,976,993.94)	-	
-	(69,027,911.63)	-	
-	(120,378,033.95)	-	
-	(29,251,957.51)	-	
-	(129,698.36)	-	
-	(65,737,887.78)	-	
6,169,582.56	(22,971,156.06)	-	
-	(225,534.17)	-	
12,962,778.28	(2,121,969,461.01)	-	
 \$ 3,891,531.00	 -	 (125,116,101.00)	

453,097,176.43	-
125,707,135.42	-
30,717,925.03	-
1,303,194,275.45	123,777,975.00
3,567,656.58	9,233.00
79,301,523.36	4,090,442.00
<u>1,995,585,692.27</u>	<u>127,877,650.00</u>
(126,383,768.74)	2,761,549.00
747,475,900.96	34,049,415.00
-	240,116.00
<u>747,475,900.96</u>	<u>34,289,531.00</u>
<u>\$ 621,092,132.22</u>	<u>\$ 37,051,080.00</u>

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

	General Fund	Special Revenue - Other Fund	Debt Service - Other Fund
ASSETS			
Cash	\$ 69,028,613.29	\$ 714,794.68	\$ 25,331,506.38
Investments	27,786,400.91	0.35	87,864,882.28
Accounts Receivable	3,517,520.67	-	-
Due from Other Funds	53,463,155.07	774,455.04	500.00
Due from Other Agencies	7,118,342.38	24,384,118.97	1,960,846.51
Inventories	4,754,011.93	-	-
TOTAL ASSETS	\$ 165,668,044.25	\$ 25,873,369.04	\$ 115,157,735.17
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accrued Salaries and Benefits	\$ 707,682.48	\$ -	\$ -
Payroll Deductions and Withholdings	2,859,848.56	-	-
Accounts Payable	12,451,065.06	4,297,847.05	500.00
Due to Other Funds	2,611,194.78	20,748,515.28	27,369,497.64
Due to Other Agencies	6,037,226.50	1,142.92	-
Deposits Payable	17,184.68	311,821.44	2,566,500.32
Unearned Revenues	209,817.55	514,042.35	-
Total Liabilities	24,894,019.61	25,873,369.04	29,936,497.96
Fund Balances:			
Nonspendable:			
Inventories	4,754,011.93	-	-
Restricted for:			
State Required Carryover Programs	31,172,560.29	-	-
Debt Service	-	-	85,221,237.21
Capital Projects	-	-	-
Food Service	-	-	-
Local Carryover Programs	3,026,319.14	-	-
Total Restricted Fund Balance	34,198,879.43	-	85,221,237.21
Assigned for:			
District Operations	2,767,767.28	-	-
Unassigned Fund Balance	99,053,366.00	-	-
Total Fund Balances	140,774,024.64	-	85,221,237.21
TOTAL LIABILITIES AND FUND BALANCES	\$ 165,668,044.25	\$ 25,873,369.04	\$ 115,157,735.17

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

Capital Projects - Local Capital Improvement Fund	Capital Projects - Other Fund	Other Governmental Funds	Total Governmental Funds
\$ 4,071,142.79	\$ 10,014,813.71	\$ 12,251,276.40	\$ 121,412,147.25
17,058,705.24	31,484,036.33	18,529,013.08	182,723,038.19
133.81	-	1,384,717.10	4,902,371.58
7,500,045.31	27,379,472.35	697,254.21	89,814,881.98
51,281.62	53,213,236.82	5,870,532.34	92,598,358.64
-	-	888,423.23	5,642,435.16
<u>\$ 28,681,308.77</u>	<u>\$ 122,091,559.21</u>	<u>\$ 39,621,216.36</u>	<u>\$ 497,093,232.80</u>
\$ -	\$ -	\$ 1,346.76	\$ 709,029.24
-	-	-	2,859,848.56
1,592,273.76	2,567,883.68	1,615,297.25	22,524,866.80
26,669,305.20	6,890,955.46	1,934,994.46	86,224,462.82
-	-	-	6,038,369.42
-	2,476.41	-	2,897,982.85
-	-	309,769.42	1,033,629.32
<u>28,261,578.96</u>	<u>9,461,315.55</u>	<u>3,861,407.89</u>	<u>122,288,189.01</u>
-	-	888,423.23	5,642,435.16
-	-	-	31,172,560.29
-	-	5,429,705.08	90,650,942.29
419,729.81	112,630,243.66	7,280,351.63	120,330,325.10
-	-	22,161,328.53	22,161,328.53
-	-	-	3,026,319.14
<u>419,729.81</u>	<u>112,630,243.66</u>	<u>34,871,385.24</u>	<u>267,341,475.35</u>
-	-	-	2,767,767.28
-	-	-	99,053,366.00
<u>419,729.81</u>	<u>112,630,243.66</u>	<u>35,759,808.47</u>	<u>374,805,043.79</u>
<u>\$ 28,681,308.77</u>	<u>\$ 122,091,559.21</u>	<u>\$ 39,621,216.36</u>	<u>\$ 497,093,232.80</u>

**Hillsborough County District School Board
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2017**

Total Fund Balances - Governmental Funds **\$ 374,805,043.79**

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

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. 2,272,759,581.95

Deferred outflow of resources are reported as a result of changes in fair value of hedging derivative instruments in the statement of net position. 12,718,714.00

Deferred charges on bond refundings are not expensed in the government-wide statements, but are reported as deferred outflows of resources and amortized over the life of the debt. 22,306,221.33

Derivative instrument liability is not due and payable in the current period and therefore is not reported in the funds. (17,959,751.00)

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. 781,217.90

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

Other Postemployment Benefits Payable	\$ (157,956,970.00)	
Compensated Absences Payable	(166,298,692.16)	
Net Pension Liability	(1,411,576,817.07)	
Certificates of Participation Payable	(743,854,064.71)	
Bonds Payable	(205,079,468.41)	(2,684,766,012.35)

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

Deferred Outflows Related to Pensions	\$ 691,201,462.37	
Deferred Inflows Related to Pensions	(35,794,532.00)	655,406,930.37

Accrued interest on long-term liabilities is not due and payable in the current period and, therefore, is not reported in the funds. (12,613,940.91)

Accrued construction retainage payable is not due and payable in the current period and, therefore, is not reported in the funds. (2,345,872.86)

Net Position - Governmental Activities **\$ 621,092,132.22**

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

THIS PAGE INTENTIONALLY LEFT BLANK

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

	General Fund	Special Revenue - Other Fund	Debt Service - Other Fund
Revenues			
Intergovernmental:			
Federal Direct	\$ 3,403,927.71	\$ 19,055,279.10	\$ -
Federal Through State and Local	9,381,802.85	186,828,461.23	-
State	1,077,889,305.94	1,260,622.25	-
Local:			
Property Taxes	453,097,176.43	-	-
Local Sales Taxes	-	-	20,346,198.03
Impact Fees	-	-	-
Charges for Services - Food Service	-	-	-
Miscellaneous	73,077,004.91	2,586,471.42	813,011.54
Total Local Revenues	526,174,181.34	2,586,471.42	21,159,209.57
Total Revenues	1,616,849,217.84	209,730,834.00	21,159,209.57
Expenditures			
Current - Education:			
Instruction	1,126,182,322.53	73,539,376.52	-
Student Support Services	66,022,722.47	17,404,126.47	-
Instructional Media Services	21,744,666.06	3,117,314.19	-
Instruction and Curriculum Development Services	26,586,848.32	30,413,690.69	-
Instructional Staff Training Services	19,485,127.12	22,213,098.14	-
Instruction-Related Technology	32,312,250.03	2,521,506.51	-
Board	1,593,896.32	-	-
General Administration	6,861,583.27	7,640,312.28	-
School Administration	103,443,414.28	665,137.00	-
Facilities Acquisition and Construction	1,774,397.85	-	-
Fiscal Services	6,361,578.57	597,615.68	-
Food Services	269,407.58	-	-
Central Services	23,121,053.63	4,878,990.31	-
Student Transportation Services	65,599,695.96	785,393.27	-
Operation of Plant	114,782,262.89	191,798.40	-
Maintenance of Plant	27,430,776.74	-	-
Administrative Technology Services	228,508.94	-	-
Community Services	20,756,097.84	44,410,078.96	-
Fixed Capital Outlay:			
Facilities Acquisition and Construction	22,425.26	36,629.00	-
Other Capital Outlay	2,118,563.31	1,336,720.19	-
Debt Service:			
Principal	-	-	45,570,000.00
Interest and Fiscal Charges	-	-	34,924,428.46
Total Expenditures	1,666,697,598.97	209,751,787.61	80,494,428.46
Excess (Deficiency) of Revenues Over Expenditures	(49,848,381.13)	(20,953.61)	(59,335,218.89)
Other Financing Sources (Uses)			
Transfers In	47,768,390.08	20,953.61	65,179,511.33
Issuance of Refunding Bonds	-	-	47,664,712.00
Premium on Sale of Refunding Bonds	-	-	-
Refunding Certificates of Participation	-	-	32,445,000.00
Premium on Refunding Certificates of Participation	-	-	5,094,857.65
Payments to Refunding Escrow Agent	-	-	(85,694,555.63)
Transfers Out	(3,220,953.61)	-	(27,370,258.29)
Total Other Financing Sources (Uses)	44,547,436.47	20,953.61	37,319,267.06
Net Change in Fund Balances	(5,300,944.66)	-	(22,015,951.83)
Fund Balances, Beginning	146,074,969.30	-	107,237,189.04
Fund Balances, Ending	\$ 140,774,024.64	\$ 0.00	\$ 85,221,237.21

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

Capital Projects - Local Capital Improvement Fund	Capital Projects - Other Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 22,459,206.81
-	-	92,304,016.78	288,514,280.86
-	5,047,432.00	14,708,072.65	1,098,905,432.84
125,707,135.42	-	-	578,804,311.85
-	10,371,727.00	-	30,717,925.03
-	31,274,116.60	-	31,274,116.60
-	-	24,291,531.97	24,291,531.97
1,277,028.98	1,215,337.38	458,647.50	79,427,501.73
126,984,164.40	42,861,180.98	24,750,179.47	744,515,387.18
126,984,164.40	47,908,612.98	131,762,268.90	2,154,394,307.69
-	-	-	1,199,721,699.05
-	-	-	83,426,848.94
-	-	-	24,861,980.25
-	-	-	57,000,539.01
-	-	-	41,698,225.26
-	-	-	34,833,756.54
-	-	-	1,593,896.32
-	-	-	14,501,895.55
-	-	-	104,108,551.28
16,938,256.91	7,548,868.05	1,904,097.21	28,165,620.02
-	-	-	6,959,194.25
-	-	116,066,015.98	116,335,423.56
-	-	-	28,000,043.94
-	-	-	66,385,089.23
-	-	-	114,974,061.29
-	-	-	27,430,776.74
-	-	-	228,508.94
-	-	-	65,166,176.80
24,395,003.15	34,200,811.88	3,283,839.91	61,938,709.20
-	-	9,123,518.66	12,578,802.16
-	-	5,446,000.00	51,016,000.00
-	-	1,322,634.40	36,247,062.86
41,333,260.06	41,749,679.93	137,146,106.16	2,177,172,861.19
85,650,904.34	6,158,933.05	(5,383,837.26)	(22,778,553.50)
-	27,369,497.64	469,461.08	140,807,813.74
-	19,746,338.00	5,302,000.00	72,713,050.00
-	-	807,289.76	807,289.76
-	-	-	32,445,000.00
-	-	-	5,094,857.65
-	-	(2,221,873.62)	(87,916,429.25)
(103,578,750.68)	(5,047,432.00)	-	(139,217,394.58)
(103,578,750.68)	42,068,403.64	4,356,877.22	24,734,187.32
(17,927,846.34)	48,227,336.69	(1,026,960.04)	1,955,633.82
18,347,576.15	64,402,906.97	36,786,768.51	372,849,409.97
\$ 419,729.81	\$ 112,630,243.66	\$ 35,759,808.47	\$ 374,805,043.79

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

Net Change in Fund Balances - Governmental Funds \$ 1,955,633.82

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 by which capital outlays (\$74,517,511.36) was less than depreciation expense (\$96,080,169.70) during the current period. (21,562,658.34)

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 position differs by the cost of assets sold. (229,579.73)

Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 806,726.89

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which payments of bond principal (\$51,016,000) and payments to refunding agent (\$87,916,429.25) was more than proceeds (\$105,327,000) in the current year. 33,605,429.25

Governmental funds report certain bond transactions as resources or uses. However, in the statement of activities, these transactions are reported over the life of the debt as (\$5,733,197.41 bond premium). (5,733,197.41)

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

Other Postemployment Benefits Payable	\$	(17,498,106.00)	
Interest Expense		390,129.24	
Compensated Absences Payable		(3,104,857.16)	
Pension		(120,437,877.37)	
Amortization of Bond Discount and Premium		5,842,689.02	
Amortization of Investment Derivative		<u>873,506.00</u>	
			(133,934,516.27)

Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net expense of internal service funds is reported with governmental activities. (1,291,606.95)

Change in Net Position - Governmental Activities \$ (126,383,768.74)

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

**Hillsborough County District School Board
Statement of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual – General Fund
For the Fiscal Year Ended June 30, 2017**

	General Fund			Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental:				
Federal Direct	\$ 2,783,100.53	\$ 3,522,816.65	\$ 3,403,927.71	\$ (118,888.94)
Federal Through State and Local	11,440,632.06	9,381,802.85	9,381,802.85	-
State	1,095,824,737.64	1,079,351,674.92	1,077,889,305.94	(1,462,368.98)
Local:				
Property Taxes	449,865,724.62	453,097,176.43	453,097,176.43	-
Miscellaneous	93,924,131.00	77,467,294.29	73,077,004.91	(4,390,289.38)
Total Local Revenues	543,789,855.62	530,564,470.72	526,174,181.34	(4,390,289.38)
Total Revenues	1,653,838,325.85	1,622,820,765.14	1,616,849,217.84	(5,971,547.30)
Expenditures				
Current - Education:				
Instruction	1,179,377,274.02	1,166,672,740.91	1,126,182,322.53	40,490,418.38
Student Support Services	60,048,965.16	66,318,463.67	66,022,722.47	295,741.20
Instructional Media Services	20,002,007.89	22,150,147.11	21,744,666.06	405,481.05
Instruction and Curriculum Development Services	15,911,416.62	26,990,388.22	26,586,848.32	403,539.90
Instructional Staff Training Services	27,117,910.99	20,232,781.65	19,485,127.12	747,654.53
Instruction-Related Technology	25,200,153.27	32,367,297.31	32,312,250.03	55,047.28
Board	2,511,992.40	1,593,896.32	1,593,896.32	-
General Administration	5,978,531.78	7,154,593.19	6,861,583.27	293,009.92
School Administration	96,348,469.55	103,756,037.94	103,443,414.28	312,623.66
Facilities Acquisition and Construction	3,373,569.57	2,231,356.03	1,774,397.85	456,958.18
Fiscal Services	5,282,145.57	6,371,743.85	6,361,578.57	10,165.28
Food Services	474,147.35	269,407.58	269,407.58	-
Central Services	20,630,873.30	23,312,082.97	23,121,053.63	191,029.34
Student Transportation Services	53,782,628.02	65,767,699.09	65,599,695.96	168,003.13
Operation of Plant	105,343,914.60	115,036,178.31	114,782,262.89	253,915.42
Maintenance of Plant	25,170,450.15	27,617,110.38	27,430,776.74	186,333.64
Administrative Technology Services	194,193.26	228,508.96	228,508.94	0.02
Community Services	7,998,542.73	24,085,501.56	20,756,097.84	3,329,403.72
Fixed Capital Outlay:				
Facilities Acquisition and Construction	-	22,425.26	22,425.26	-
Other Capital Outlay	-	2,118,563.31	2,118,563.31	-
Total Expenditures	1,654,747,186.23	1,714,296,923.62	1,666,697,598.97	47,599,324.65
Excess (Deficiency) of Revenues Over Expenditures	(908,860.38)	(91,476,158.48)	(49,848,381.13)	41,627,777.35
Other Financing Sources (Uses)				
Transfers In	2,833,891.00	47,768,390.08	47,768,390.08	-
Transfers Out	(2,000,000.00)	(3,221,375.25)	(3,220,953.61)	421.64
Total Other Financing Sources (Uses)	833,891.00	44,547,014.83	44,547,436.47	421.64
Net Change in Fund Balances	(74,969.38)	(46,929,143.65)	(5,300,944.66)	41,628,198.99
Fund Balances, Beginning	146,074,969.38	146,074,969.38	146,074,969.30	(0.08)
Fund Balances, Ending	<u>\$ 146,000,000.00</u>	<u>\$ 99,145,825.73</u>	<u>\$ 140,774,024.64</u>	<u>\$ 41,628,198.91</u>

**Hillsborough County District School Board
Statement of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual – Special Revenue – Other Fund
For the Fiscal Year Ended June 30, 2017**

	Special Revenue - Other Fund			Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental:				
Federal Direct	\$ 22,937,744.99	\$ 32,990,007.60	\$ 19,055,279.10	\$ (13,934,728.50)
Federal Through State and Local	178,223,015.26	201,289,110.95	186,828,461.23	(14,460,649.72)
State	1,128,747.34	2,869,366.00	1,260,622.25	(1,608,743.75)
Local:				
Miscellaneous	1,793,211.42	3,540,093.30	2,586,471.42	(953,621.88)
Total Revenues	204,082,719.01	240,688,577.85	209,730,834.00	(30,957,743.85)
Expenditures				
Current - Education:				
Instruction	92,264,080.20	85,164,539.69	73,539,376.52	11,625,163.17
Student Support Services	20,492,799.47	17,980,949.31	17,404,126.47	576,822.84
Instructional Media Services	2,746,643.34	3,482,542.39	3,117,314.19	365,228.20
Instruction and Curriculum Development Services	24,929,093.75	32,745,855.19	30,413,690.69	2,332,164.50
Instructional Staff Training Services	13,450,336.90	25,597,625.59	22,213,098.14	3,384,527.45
Instruction-Related Technology	3,211,400.98	4,290,596.65	2,521,506.51	1,769,090.14
General Administration	5,929,469.15	8,609,700.03	7,640,312.28	969,387.75
School Administration	2,352,103.24	753,890.11	665,137.00	88,753.11
Facilities Acquisition and Construction	479,050.56	72,089.00	-	72,089.00
Fiscal Services	520,492.65	607,034.60	597,615.68	9,418.92
Central Services	1,418,124.22	12,743,387.59	4,878,990.31	7,864,397.28
Student Transportation Services	1,106,233.87	932,435.27	785,393.27	147,042.00
Operation of Plant	197,188.71	221,383.44	191,798.40	29,585.04
Community Services	34,985,701.97	46,134,575.05	44,410,078.96	1,724,496.09
Fixed Capital Outlay:				
Facilities Acquisition and Construction	-	36,629.00	36,629.00	-
Other Capital Outlay	-	1,336,720.19	1,336,720.19	-
Total Expenditures	204,082,719.01	240,709,953.10	209,751,787.61	30,958,165.49
Deficiency of Revenues Over Expenditures	-	(21,375.25)	(20,953.61)	421.64
Other Financing Sources				
Transfers In	-	21,375.25	20,953.61	(421.64)
Net Change in Fund Balances	-	-	-	-
Fund Balances, Beginning	-	-	-	-
Fund Balances, Ending	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

**Hillsborough County District School Board
Statement of Net Position – Proprietary Funds
June 30, 2017**

	Governmental Activities - Internal Service Funds
ASSETS	
Current Assets:	
Cash	\$ 14,521,293.60
Investments	43,093,308.05
Accounts Receivable	170,598.46
Due from Other Funds	1,200,000.00
Due from Other Agencies	649,550.36
TOTAL ASSETS	59,634,750.47
LIABILITIES	
Current Liabilities:	
Accounts Payable	15,270,184.04
Due to Other Funds	4,790,419.16
Unearned Revenues	14,344,990.37
Estimated Liability for Self-Insurance Program	13,619,840.83
Total Current Liabilities	48,025,434.40
Noncurrent Liabilities:	
Estimated Liability for Self-Insurance Program	10,828,098.17
Total Noncurrent Liabilities	10,828,098.17
TOTAL LIABILITIES	58,853,532.57
NET POSITION	
Unrestricted	781,217.90
TOTAL NET POSITION	\$ 781,217.90

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

**Hillsborough County District School Board
Statement of Revenues, Expenses, and Changes in Fund
Net Position – Proprietary Funds
For the Fiscal Year Ended June 30, 2017**

	Governmental Activities - Internal Service Funds
OPERATING REVENUES	
Premiums	\$ 194,509,707.82
Other	780,083.59
Total Operating Revenues	<u>195,289,791.41</u>
OPERATING EXPENSES	
Salaries	499,317.99
Employee Benefits	188,639.17
Purchased Services	291,937.41
Insurance Claims	10,378,096.27
Insurance Premiums	183,843,979.26
Total Operating Expenses	<u>195,201,970.10</u>
Operating Income	<u>87,821.31</u>
NONOPERATING REVENUES	
Interest	210,990.90
Income Before Transfers	298,812.21
Transfers In	3,200,000.00
Transfers Out	(4,790,419.16)
Change in Net Position	(1,291,606.95)
Total Net Position - Beginning	2,072,824.85
Total Net Position - Ending	<u>\$ 781,217.90</u>

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

**Hillsborough County District School Board
Statement of Cash Flows – Proprietary Funds
For the Fiscal Year Ended June 30, 2017**

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Interfund Services Provided	\$ 194,241,214.09
Cash Payments to Suppliers for Goods and Services	(194,252,491.08)
Cash Payments to Employees for Services	(687,957.16)
Other Receipts	748,568.88
Net Cash Provided by Operating Activities	<u>49,334.73</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfer from Other Funds	3,200,000.00
Transfer to Other Funds	(20,894,960.00)
Net Cash Used by Noncapital Financing Activities	<u>(17,694,960.00)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from Sales and Maturity of Investments	31,694,919.02
Interest Income	210,990.90
Net Cash Provided by Investing Activities	<u>31,905,909.92</u>
Net Increase in Cash	14,260,284.65
Cash, Beginning	261,008.95
Cash, Ending	<u>\$ 14,521,293.60</u>

Reconciliation of Operating Income to Net Cash Provided by Operating Activities:

Operating Income	\$ 87,821.31
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Changes in Assets and Liabilities:	
Accounts Receivable	34,835.50
Due from Other Agencies	(20,583.25)
Accounts Payable	(293,934.08)
Unearned Revenues	(288,384.75)
Estimated Liability for Self-Insurance Program	529,580.00
Total Adjustments	<u>(38,486.58)</u>
Net Cash Provided by Operating Activities	<u>\$ 49,334.73</u>

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

**Hillsborough County District School Board
Statement of Fiduciary Net Position – Fiduciary Funds
June 30, 2017**

	<u>Pension Trust Fund</u>	<u>Agency Funds</u>
ASSETS		
Cash	\$ -	\$ 16,226,501.81
Investments:		
State Board of Administration	-	41,515,930.30
United State Treasury Securities	498,410.00	-
Federal Home Loan Mgt. Corp	2,491,550.00	-
Federal National Mgt. Assn	4,511,047.50	-
Federal Home Loan Bank	3,261,532.50	-
Federated Prime Obligations Fund - Money Market	232,784.83	-
Accounts Receivable	39,059.35	-
Inventories	-	122,922.40
TOTAL ASSETS	<u>\$ 11,034,384.18</u>	<u>\$ 57,865,354.51</u>
LIABILITIES		
Payroll Deductions and Withholdings	\$ -	\$ 40,439,127.38
Accounts Payable	-	1,146,500.93
Internal Accounts Payable	-	16,279,726.20
TOTAL LIABILITIES	<u>-</u>	<u>\$ 57,865,354.51</u>
NET POSITION		
Held in Trust for Pension Benefits	<u>11,034,384.18</u>	
TOTAL NET POSITION	<u>\$ 11,034,384.18</u>	

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

**Hillsborough County District School Board
Statement of Changes in Fiduciary Net Position – Fiduciary Funds
For the Fiscal Year Ended June 30, 2017**

	<u>Pension Trust Fund</u>
ADDITIONS	
Contributions:	
Employer	\$ 1,185,000.00
Investment Income:	
Net Decrease in Fair Value of Investments	(174,616.50)
Interest, Dividends, and Other	<u>163,569.61</u>
Total Investment Income (Loss)	(11,046.89)
Less Investment Expense	<u>28,889.30</u>
Net Investment Income (Loss)	<u>(39,936.19)</u>
Total Additions	<u>1,145,063.81</u>
DEDUCTIONS	
Participant Benefits	1,931,650.38
Administrative Expenses	<u>12,011.85</u>
Total Deductions	<u>1,943,662.23</u>
Change in Net Position	(798,598.42)
Net Position - Beginning	<u>11,832,982.60</u>
Net Position - Ending	<u>\$ 11,034,384.18</u>

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

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

The accompanying financial statements present the activities of the District and its component units. Criteria for determining if other entities are potential component units which should be reported within the District's financial statements are identified and described in the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units* and GASB Statement No. 61, *The Financial Reporting Entity Omnibus-an amendment of GASB Statements No. 14 and No. 34*. 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 financial statements to be misleading or incomplete.

Based on the application of these criteria, the following component units are included within the District's reporting entity:

Blended Component Unit. The Hillsborough School Board Leasing Corporation (Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note II.J.1. The governing board of the Corporation is the same as the Board. Financial records for the Corporation are maintained by the District and District staff is responsible for the day-to-day operation of the Corporation. Due to the substantive economic relationship between the District and the Corporation, the financial activities of the Corporation are included in the accompanying financial statements of the District in the Capital Projects - Other Fund. Separate financial statements of the Corporation are not published.

Discretely Presented Component Units. The component units' columns in the government-wide financial statements include the financial data of the District's discretely presented component units for the fiscal year ended June 30, 2017. These component units consist of the District's charter schools. Charter schools are reported in a separate column to emphasize that they are legally separate from the District. Although the charter schools do not meet the specific financial accountability criteria, based on the nature and significance of the relationship with the District, it would be misleading to exclude them from the District's financial statements. None of the individual component units are considered to be major.

The District's charter schools are separate not-for-profit corporations organized under Section 1002.33, Florida Statutes, to operate as public (as opposed to private) schools and are held responsible for prudent use of the public funds they receive. Each charter school is a separate component unit that operates under a charter approved by their sponsor, the Hillsborough County District School Board. There are 38 charter schools operating in the District that meet the criteria for presentation as a discretely presented component unit.

The individual charter schools are listed below. Further, complete audited financial statements of the individual discretely presented component units can be obtained from their administrative offices. These schools include:

Advantage Academy of Hillsborough
304 West Prosser St.
Plant City, FL 33563

Advantage Academy Middle School
304 West Prosser St.
Plant City, FL 33563

Bell Creek Academy
13221 Boyette Road
Riverview, FL 33569

Bell Creek Academy High School
13321 Boyette Road
Riverview, FL 33569

BridgePrep Academy
2418 W. Swann Avenue
Tampa, FL 33609

Brooks DeBartolo Collegiate High School
10948 N. Central Ave.
Tampa, FL 33612

Channelside Academy of Math & Science
1029 E. Twiggs St.
Tampa, FL 33602

Channelside Academy Middle School
1029 E. Twiggs St.
Tampa, FL 33602

Community Charter School of Excellence
11604 N. 15th Street
Tampa, FL 33612

Florida Autism Charter School of Excellence
6310 E. Sligh Avenue
Tampa, FL 33617

Focus Academy
304 Druid Hills Road
Temple Terrace, FL 33617

Henderson Hammock Charter School
10322 Henderson Road
Tampa, FL 33625

Hillsborough Academy of Math & Science
9659 W. Waters Avenue
Tampa, FL 33635

Horizon School of Tampa
(formerly Tampa Charter School)
7235 W. Hillsborough Avenue
Tampa, FL 33634

Independence Academy (formerly Shiloh
Elementary Charter School)
12902 E. US Highway 92
Dover, FL 33527

Independence Academy Middle School
(formerly Shiloh Middle Charter School)
12902 E. US Highway 92
Dover, FL 33527

Kid's Community College Riverview South
10030 Mathog Road
River, FL 33578

Kid's Community College Charter
School Southeast
11519 McMullen Road
Riverview, FL 33569

King's Kids Academy of Health Sciences
3000 N. 34th Street
Tampa, FL 33605

Learning Gate Community School
16215 Hanna Road
Lutz, FL 33549

Legacy Preparatory Academy, Inc.
302 E. Linebaugh Avenue
Tampa, FL 33612

Literacy/Leadership/Technology Academy
6771 Madison Avenue
Tampa, FL 33619

Lutz Preparatory School
17951 N. US Highway 41
Lutz, FL 33618

New Springs Schools
2410 E. Busch Boulevard
Tampa, FL 33612

Pepin Academies
3916 E. Hillsborough Avenue
Tampa, FL 33610

Pivot Charter School
3020 Faulkenburg Road
Riverview, FL 33578

Seminole Heights Charter High School
4006 N. Florida Avenue
Tampa, FL 33603

Southshore Charter Academy
11667 Big Bend Road
Riverview, FL 33579

Terrace Community Middle School
11734 Jefferson Road
Thonotosassa, FL 33592

Town & Country Charter High School
7555 W. Waters Avenue
Tampa, FL 33615

Trinity School for Children
2402 W. Osborne Avenue
Tampa, FL 33603

Valrico Lake Advantage Academy
13306 Boyette Road
Riverview, FL 33569

Village of Excellence Academy
8718 N. 46th Street
Temple Terrace, FL 33617

Village of Excellence Middle School
4600 E. Busch Boulevard
Tampa, FL 33617

Walton Academy for the Performing Arts
4817 N. Florida Avenue
Tampa, FL 33603

West University Charter High School
11602 N. 15th Street
Tampa, FL 33612

Winthrop Charter School
6204 Scholars Hill Lane
Riverview, FL 33578

Woodmont Charter School
10402 N. 56th Street
Temple Terrace, FL 33617

B. Basis of Presentation

The basic financial statements include the government-wide financial statements and fund financial statements.

Government-Wide Financial Statements. Government-wide financial statements include a Statement of Net Position and a Statement of Activities that display information about the primary government, the District, and its component units. These financial statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal service fund activities. The effect of interfund activities has been eliminated in the Statement of Activities.

The Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the District's functions. The expense of individual functions is compared to the revenues generated by the function (for instance, through user charges or intergovernmental grants). Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) 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, including all taxes, are presented as general revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service funds are charges to other funds and to employees for workers' compensation and insurance. Operating expenses for the internal service funds include the cost of services and administrative costs. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Fund Financial Statements. The fund financial statements provide information about the District's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Because the focus of the governmental fund financial statements differs from the focus of the government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each

party receives and gives up essentially equal values. Non-operating revenues, such as investment earnings, result from non-exchange transactions or ancillary activities.

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 funds from the State or Federal Government which are restricted for Federal programs.
- Debt Service – Other Fund – to account for and report on the payments of principal and interest for outstanding bonds and Certificates of Participation.
- Capital Projects – Local Capital Improvement Fund – to account for and report on the revenues generated from the local capital outlay property tax to be used for educational capital outlay needs, including new construction, renovation and remodeling projects.
- Capital Projects – Other Fund – to account for and report other miscellaneous funds from various sources including Certificates of Participation.

Additionally, the District reports the following fund types:

- Internal Service Funds – to account for the District's workers' compensation, general and automobile liability self-insurance programs and the employee health insurance program.
- Pension Trust Fund – to account for resources used to finance the early retirement program.
- Agency Funds – to account for resources held by the District as custodian for others primarily for the benefit of various schools and their activity funds.

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets plus deferred outflows of resources less all liabilities and deferred inflows of resources). The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Government-Wide Statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows have taken place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues, other than grant funds, reported in the governmental funds to be available if the revenues are collected within 60 days after year end. Grant funds are considered available if collection is

expected in the upcoming fiscal year. Property taxes, sales taxes, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, pension benefits, other postemployment benefits, and compensated absences, which are recognized as expenditures to the extent they have matured.

General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted assets available to finance the program. It is the District's policy to first apply cost reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

D. Budgetary Information

Budgetary Basis of Accounting

The District follows the procedures established by State statutes and SBE rules in establishing final budget balances reported in the financial statements:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and SBE rules. Original budgets are submitted to the State Commissioner of Education for approval.
- The budget is prepared by fund, function, object, and department. Management may make transfers of appropriations between departments and object. The functional level is the legal level of budgetary control and may only be amended by resolution of the Board at any Board meeting prior to the due date for the Superintendent's Annual Financial Report (State Report). Budgetary disclosure in the accompanying financial statements reflects the original and final budget, including all amendments approved for the fiscal year through September 19, 2017.
- Budgets are prepared using the same modified accrual basis as is used to account for transactions in the governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at year end and encumbrances outstanding are honored from the subsequent year's appropriations.

All budget amounts presented in the basic statements reflect the original budget and the final amended budget (which has been adjusted for legally authorized revisions of the annual budget during the year).

At the governmental fund level, outstanding encumbrances are re-appropriated in the subsequent year. Encumbrances outstanding at year end do not represent Generally Accepted Accounting Principles (GAAP) expenditures or liabilities but represent budgetary accounting controls.

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

1. Cash

Cash consists of petty cash funds and deposits held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance and a multiple financial institution collateral pool as required by Chapter 280, Florida Statutes. The statement of cash flows for the Proprietary Funds considers cash as those accounts used as demand deposit accounts.

2. Investments

Investments of the general government consist of amounts placed with the State Board of Administration (SBA), (Florida PRIME) for participation in the investment pool, public fund certificates of deposit, those made by the SBA from the District's bond proceeds held and administered by the SBE, and those held locally.

District moneys placed with the State Board of Administration for participation in the State investment pool represent an interest in the pool rather than ownership of specific securities. Such investments are stated at fair value. Investments of the early retirement program are also reported at fair value.

Types and amounts of investments held at fiscal year end are further described in Note II.A.

3. Inventories

Inventories consist of expendable supplies and parts held for consumption in the course of District operations. Inventories at the central warehouse, maintenance, technology repair, and the bus garage are stated at cost based on a moving average. Food service inventories are stated at cost based on the first-in, first-out basis, except that United States Department of Agriculture surplus commodities 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. All other inventories are stated at cost on the last invoice price method, which approximates the first-in, first-out basis. The cost of inventories is recorded as expenditures when used rather than purchased.

4. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets purchased after July 1, 2004, are defined as those costing more than \$1,000 and having a useful life of more than one year; those purchased before July 1, 2004, are defined as those costing more than \$750 and having a useful life of more than 1 year. Donated assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Interest costs incurred during construction are not capitalized as part of the cost of construction.

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

<u>Description</u>	<u>Estimated Useful Lives</u>
Buildings	15 - 50 years
Improvements Other Than Buildings	10 - 25 years
Building Improvements	10 - 25 years
Furniture, Fixtures, and Equipment	5 - 20 years
Motor Vehicles	4 - 10 years
Audio Visual Materials and Computer Software	3 - 5 years

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

5. Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported in the government-wide statement of net position. Bond premiums, discounts, and gains and losses on refunding issuances are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Gains and losses on refunding issuances are netted and reported as deferred outflows of resources.

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due. Governmental fund types recognize bond premiums, discounts, gains and losses on refunding issuances during the current period. The face amount of debt issued, as well as any related premium and gain on refunding issuances are reported as an other financing source while discounts on debt issuances and losses on refunding issuances are reported as an other financing use.

The liability for compensated absences reported in the government-wide financial statements consists of unpaid, accumulated annual vacation and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

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

6. Lease Obligations

The District has operating leases for facility rental. These agreements allow use of a facility that meet specific needs of certain programs. Adult Education pays rental fees out of workforce funding, Early Childhood pays rental fees with Federal funding sources, while Student Nutrition Services pays with earned revenue.

7. Deferred Outflows of Resources and Deferred Inflows of Resources

In the government-wide financial statements, the District records deferred outflows of resources which represent the consumption of net position by the District that is applicable to a future

reporting period. At June 30, 2017, deferred outflows of resources represent activity associated with a swap agreement as discussed in Note II.J.5., the deferred charge on refunding as discussed in Note II.J.3., and pension related items as discussed in Note II.D.1.

In addition to liabilities on the government-wide financial statements, the District records deferred inflows of resources which represent an acquisition of net position that applies to future periods. At June 30, 2017, deferred inflows of resources represent activity associated with pension related items as discussed in Note II.D.1.

F. Revenues

1. State Revenue Sources

Revenues from State sources for current operations include the Florida Education Finance Program (FEFP), which is administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the Board 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 5 months following the date of 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 of or additions to revenue in the year when the adjustments are made.

The District receives revenue from the State to administer certain categorical educational programs. SBE rules require that revenue earmarked for these programs be expended only for the program for which the money is provided. The amounts not expended or encumbered as of the close of the fiscal year are usually carried forward into the following year to be expended for the same programs. The Department requires that categorical educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted for the balance of categorical educational program resources.

2. District Property Taxes

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

Property taxes consist of ad valorem taxes on real and personal property within the District. Property taxes are assessed by the Hillsborough County Property Appraiser and are collected by the Hillsborough County Tax Collector.

The Board adopted the 2016 tax levy for the 2017 fiscal year on September 6, 2016. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year with discounts of up to four percent for early payment.

Taxes become 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. These procedures result in the collection of essentially all taxes prior to June 30 of the year following the assessment.

Property tax revenues are recognized in the government-wide financial statements in the fiscal year for which the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when the taxes are received by the District, except that revenue is accrued for taxes collected by the Hillsborough County Tax Collector at fiscal year end which have not yet been remitted to the District. Because any delinquent taxes collected after June 30 would not be material, delinquent taxes receivable are not accrued.

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

3. Federal Revenue Sources

The District receives Federal financial assistance for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies. For Federal financial assistance 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.

4. Use of Estimates

The preparation of the financial statements requires management of the District to make a number of assumptions relating to the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash and Investments

At June 30, 2017, the District's deposits were entirely covered by Federal depository insurance or by collateral pledged with the State Treasurer pursuant to Chapter 280, Florida Statutes. Under this chapter, in the event of default by a participating financial institution (a qualified public depository), all participating institutions are obligated to reimburse the governmental entity for the loss.

As of June 30, 2017, the District had the following investments and maturities:

Investments	Maturities	Fair Value
United States Treasury Securities	05/31/2018 - 05/31/2020	\$ 510,167.10
United States Agency Securities	07/20/2017 - 05/15/2020	16,552,897.65
State Board of Administration:		
Florida PRIME	39 Day Average	219,812,779.70
Debt Service Accounts	6 Months	4,287,588.74
Certificates of Deposit	11/05/2017 - 07/17/2018	36,931,383.35
Wells Fargo Advantage Treasury		
Plus Money Market	N/A	232,784.83
Total Investments		\$ 278,327,601.37

Investments are reflected in the financial statements as follows:

Governmental funds	\$ 182,723,038.19
Internal Service funds	43,093,308.05
Fiduciary funds:	
Pension trust	10,995,324.83
Agency	41,515,930.30
Total Primary Government	\$ 278,327,601.37

Fair Value Measurement

The District categorizes its fair value measurements within the hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The District's investments in SBA debt service accounts are valued using Level 1 inputs.

The District has the following fair value measurements as of June 30, 2017:

- United States Treasury securities of \$510,167.10 are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices (Level 2 inputs).
- United States Agency securities of \$16,552,897.65 are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices (Level 2 inputs).
- Money markets of \$232,784.83 are valued using the quoted market prices (Level 1 inputs).
- Certificates of deposit of \$36,931,383.35 are valued using the quoted market prices (Level 1 inputs).

State Board of Administration of \$224,100,368.44 are valued using the net asset value (NAV) per share.

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by fair value level	June 30, 2017			
Debt securities:				
United States Treasury Securities	\$ 510,167.10	\$ -	\$ 510,167.10	\$ -
United States Agency Securities	16,552,897.65	-	16,552,897.65	-
Total debt securities	17,063,064.75	-	17,063,064.75	-
Money market	232,784.83	232,784.83	-	-
Certificates of deposit	36,931,383.35	36,931,383.35	-	-
Total investments at fair value	54,227,232.93	\$37,164,168.18	\$17,063,064.75	\$ 0.00
Investments measured at net asset value (NAV)				
State Board of Administration	224,100,368.44			
Total investments	\$278,327,601.37			

Interest Rate Risk

The District has a formal investment policy which states that the investment objectives are safety of capital, liquidity of funds, and investment income, in that order. The performance measurement objective shall be to exceed the SBA's Florida PRIME yield. The policy limits the type of investments and the length of investments of idle funds. The weighted average duration of the investment portfolio shall not exceed five years.

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 2017, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

Credit Risk

Section 218.415(17), Florida Statutes, limits the types of investments that the District can hold. The District's investment policy authorizes the following investments:

- The SBA Investment Pool, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided by Section 163.01, Florida Statutes;
- Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- Interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02(26), Florida Statutes;
- Direct obligations of the United States Treasury;
- Obligations of Federal agencies, government sponsored enterprises, and instrumentalities;
- Securities of, or other interest in, any open-end or closed-end management type investment company of trust registered under the Investment Company Act of 1940, 15 U.S. C. 80a-1;
- Short-term obligations commonly referred to as "money market instruments" including but not limited to commercial paper, provided such obligations carry the highest credit rating from a nationally recognized rating agency; and
- Asset-backed securities when either (a) the underlying asset is guaranteed by the issuer or (b) the security carries the highest quality rating by a nationally recognized rating agency.

The District's investments in the SBA consist of Florida PRIME.

Florida PRIME is an external investment pool that is not registered with the Securities Exchange Commission (SEC), but does operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940. Rule 2a-7 allows funds to use amortized cost to maintain a constant net asset value (NAV) of \$1.00 per share. Accordingly, the District's investment in the Florida PRIME is reported at the account balance which is considered fair value. Florida PRIME is rated AAAM by Standard & Poor's.

The District's investments in United States Agencies and Treasuries for the Pension Trust Fund were rated either AA+ by Standard & Poor's or AAA by Moody's Investors Services. The remaining government securities were rated either AA+/A-1 by Standard & Poor's or Aaa by Moody's Investors Services.

The District's investments in Certificates of Deposits were in qualified public depositories.

Investments in the SBA Debt Service Account totaling \$4,287,588.74 are to provide for debt service payments on bonded debt issued by the SBA for the benefit of the District. These investments consist of United States Treasury securities, with maturity dates of 6 months or less and are reported at fair value. The District has no formal policy for managing interest rate risk or credit risk for this account, but relies on policies developed by the State Board of Administration.

Custodial Credit Risk

The District's investment policy requires that securities purchased or otherwise acquired by the District shall be properly designated as an asset of the District. Also, Section 218.415(18), Florida Statutes, requires every security purchased under this section on behalf of the District to be properly earmarked and:

- (1) If registered with the issuer or its agents, must be immediately placed for safekeeping in a location that protects the District's interest in the security;

(2) If in book-entry form, must be held for the credit of the District by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in Florida as defined in Section 658.12, Florida Statutes, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in Florida, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or

(3) If physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault.

Of the District's investments, \$510,167.10 of United States Treasury securities, and \$16,552,897.65 of United States Agency securities are not registered in the name of the District, but are held by the counterparty's trust department or agent and are not insured.

Concentration of Credit Risk

The District places no limit on the amount the District may invest in any one issuer. The District had no investment, excluding amounts held with the SBA, that comprised more than 5 percent of total investments.

Foreign Currency Risk

The District has no investments that are exposed to foreign currency risk at June 30, 2017. The District does not have a formal investment policy that limits its investment in foreign currency.

B. Due From Other Governmental Agencies

Amount due from other governmental agencies as of June 30, 2017 are shown below:

	Major Funds					Nonmajor and Other Funds	Total
	General Fund	Other Special Revenue Fund	Other Debt Service	Local Capital Improvement	Other Capital Projects Fund		
Federal Government:							
Miscellaneous	\$5,359,874.84	\$13,949,042.67	\$ -	\$ -	\$ -	\$ -	\$19,308,917.51
State Government:							
Food Reimbursement	-	-	-	-	-	1,417,635.17	1,417,635.17
Miscellaneous	503,058.55	592,036.30	-	-	452,016.00	5,102,447.53	6,649,558.38
Local Government:							
Hillsborough County							
Board of County							
Commissioners	267,832.41	9,506,750.77	1,960,846.51	51,281.62	52,209,205.82	-	63,995,917.13
Miscellaneous	987,576.58	336,289.23	-	-	552,015.00	-	1,875,880.81
	<u>\$7,118,342.38</u>	<u>\$24,384,118.97</u>	<u>\$1,960,846.51</u>	<u>\$ 51,281.62</u>	<u>\$53,213,236.82</u>	<u>\$ 6,520,082.70</u>	<u>\$93,247,909.00</u>

C. Changes in Capital Assets

Capital asset activity for the year ended June 30, 2017 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	\$ 161,410,563.66	\$ -	\$ -	\$ 161,410,563.66
Land Improvements	94,735,627.01	1,352,028.43	10,035.00	96,077,620.44
Construction in Progress	<u>34,839,037.05</u>	<u>58,537,025.46</u>	<u>52,824,335.05</u>	<u>40,551,727.46</u>
Total Capital Assets Not Being Depreciated	<u>290,985,227.72</u>	<u>59,889,053.89</u>	<u>52,834,370.05</u>	<u>298,039,911.56</u>
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	218,355,192.42	7,119,116.88	-	225,474,309.30
Buildings and Systems	2,746,146,442.33	37,232,217.74	435,473.36	2,782,943,186.71
Furniture, Fixtures, and Equipment	145,812,350.02	5,873,438.35	5,822,651.70	145,863,136.67
Leasehold Improvements	-	6,465,281.15	-	6,465,281.15
Motor Vehicles	119,387,053.88	10,852,786.50	8,299,255.08	121,940,585.30
Computer Software	<u>21,531,616.02</u>	<u>95,659.28</u>	<u>1,714,034.11</u>	<u>19,913,241.19</u>
Total Capital Assets Being Depreciated	<u>3,251,232,654.67</u>	<u>67,638,499.90</u>	<u>16,271,414.25</u>	<u>3,302,599,740.32</u>
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	141,015,075.70	7,156,340.23	-	148,171,415.93
Buildings and Systems	881,023,731.53	74,784,174.63	287,884.08	955,520,022.08
Furniture, Fixtures, and Equipment	120,299,444.35	7,474,763.03	5,716,830.47	122,057,376.91
Leasehold Improvements	-	122,840.34	-	122,840.34
Motor Vehicles	85,211,824.31	5,899,000.29	8,299,255.08	82,811,569.52
Computer Software	<u>20,267,022.52</u>	<u>643,051.18</u>	<u>1,713,228.55</u>	<u>19,196,845.15</u>
Total Accumulated Depreciation	<u>1,247,817,098.41</u>	<u>96,080,169.70</u>	<u>16,017,198.18</u>	<u>1,327,880,069.93</u>
Total Capital Assets Being Depreciated, Net	<u>2,003,415,556.26</u>	<u>(28,441,669.80)</u>	<u>254,216.07</u>	<u>1,974,719,670.39</u>
Governmental Activities Capital Assets, Net	<u>\$ 2,294,400,783.98</u>	<u>\$ 31,447,384.09</u>	<u>\$ 53,088,586.12</u>	<u>\$ 2,272,759,581.95</u>

Depreciation expense was charged to governmental functions as follows:

<u>Function</u>	<u>Amount</u>
Instructional Services	\$ 3,391,718.04
Student Support Services	1,420,810.16
Student Transportation Services	355,598.24
Operation and Maintenance of Plant	512,253.06
Facilities Acquisition and Construction	88,983,439.97
School Administration	161,694.72
General Administration	202,980.74
Food Services	775,105.75
Community Services	51,034.85
Unallocated Depreciation	<u>225,534.17</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 96,080,169.70</u>

D. Retirement Plans

1. State Retirement Programs

Summary of Significant Accounting Policies

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

The District's FRS and HIS pension expense totaled \$204,407,444 for the fiscal year ended June 30, 2017.

General Information about the Pension Plans

Plan description. All regular employees of the District are covered by the Florida Retirement System (FRS). The 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 FRS Investment Plan.

Essentially all regular employees of participating employers are eligible to enroll as members of the Plan. Employees in the Pension Plan vest at 6 years of service if enrolled in the plan prior to July 1, 2011. Enrollment after July 1, 2011, requires 8 years of service to vest. All vested members are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. For enrollees prior to July 1, 2011, pension plan benefit payments are based on the member's highest 5-year average annual salary (average final compensation) times the number of years of service. Enrollees after July 1, 2011, have benefit payments based on the member's highest 8-year average annual salary. For regular class members enrolled before July 1, 2011, the annual final compensation is multiplied by a percentage ranging from 1.60 percent at age 62 or with 30 years of service to 1.68 percent at age 65 or with 33 years of service. Regular class members enrolled after July 1, 2011, have an annual final compensation multiplied by a percentage ranging from 1.6 percent at age 65 or with 33 years of service to 1.68 percent at age 68 or with 36 years of service. Members are eligible for early retirement after 6 years of service, however, normal benefits are reduced by 5 percent for each year a member retires before age 62. As described in Note II.D.2., the District administers a single-employer retirement program that under certain conditions covers the difference in benefits between normal and early retirement.

The Plan provides retirement, disability, and death benefits and annual cost-of-living-adjustments, as well as supplements for certain employees to cover social security benefits lost by virtue of retirement system membership.

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

A DROP was established effective July 1, 1998. It permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with a FRS employer. An employee may participate in the 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 Florida Retirement System Trust Fund and accrue interest.

Eligible FRS members may elect to participate in FRS Investment Plan in lieu of the Defined Benefit Plan. District employees participating in DROP are not eligible to participate in the Investment Plan. This plan is funded by employer contributions that are based on salary and membership class (Regular, Elected County Officers, etc.). Contributions are directed to individual member accounts, and the ultimate benefit depends in part on the performance of investment funds chosen. Employees in the FRS Investment Plan vest after one year of service.

The benefit provisions and all other requirements of the Plan are established by Florida Statutes.

The contribution rates for the Plan are established by Section 121.71 of the Florida Statutes, and may be amended, by the State of Florida. As of June 30, 2017, the contribution rates were as follows:

<u>Class or Plan</u>	<u>Percent of Gross Salary</u>	
	<u>Employee</u>	<u>Employer (A)</u>
FRS, Regular (HA)	3.00	7.52
FRS, Elected County Officers (HI)	3.00	42.47
FRS, Senior Management Service Class (HM)	3.00	21.77
FRS, Special Risk (HB)	3.00	22.57
Teachers' Retirement System, Plan E (IE)	6.25	11.90
DROP – Applicable to Members from All of the Above Classes	0.00	12.99
FRS, Reemployed Retiree (UA)	3.00	4.49

Note: (A) Employer rates include the post-retirement health insurance subsidy, which remained the same from the prior fiscal year. As of July 1, 2016, this amount totaled 1.66 percent.

The District's contributions to the Plan, net of employee contributions, for the fiscal year ended June 30, 2017, totaled \$64,502,458.37. This amount is equal to the required contributions for the fiscal year. Effective July 1, 2011, all members of FRS, except for DROP participants and reemployed retirees who are not eligible for renewed membership, are required to contribute

3 percent of their compensation to FRS. Amounts collected by the District, and remitted to the Plan for employee contributions, are not considered employer contributions for the Plan.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the District reported a liability of \$964,675,632 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions during the fiscal year ended June 30, 2016. At June 30, 2016, the District's proportionate share was 2.541959515 percent, which was a decrease of 0.22133015 percent from its proportionate share of 2.763289665 percent measured as of June 30, 2015.

For the fiscal year ended June 30, 2017, the District recognized the Plan pension expense of \$165,189,515 for the FRS Pension Plan. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions for the FRS Pension Plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 49,144,726.00	\$ 5,976,027.00
Change of assumptions	311,216,659.00	-
Net difference between projected and actual earnings on FRS pension plan investments	147,607,457.35	-
Changes in proportion and differences between District FRS contributions and proportionate share of contributions	13,548,601.00	26,305,226.00
District FRS contributions subsequent to the measurement date	64,502,458.37	-
Total	\$ 586,019,901.72	\$ 32,281,253.00

The deferred outflows of resources related to pensions totaling \$64,502,458.37 resulting from District contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported for the FRS Pension plan as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2018	\$ 78,591,959.00
2019	78,591,959.00
2020	143,273,807.00
2021	111,185,722.00
2022	56,169,772.00
Thereafter	21,422,971.35
Total	\$ 489,236,190.35

Actuarial Assumptions. The total pension liability for the FRS Pension Plan was determined by an actuarial valuation as of the valuation date calculated on the assumptions listed below:

Valuation date	July 1, 2016
Measurement date	June 30, 2016
Discount rate	7.60 percent*
Long-term expected rate of return, Net of investment expense	7.60 percent*
Inflation	2.60 percent
Salary increase, including inflation	3.25 percent
Mortality	Generational RP-2000 with Projection Scale BB
Actuarial cost method	Entry Age

* District used 7 percent, as discussed below.

The FRS Actuarial Assumption Conference is responsible for setting the assumptions used in the valuations of the defined benefit pension plans pursuant to Section 216.136(10), Florida Statutes. During presentations to the 2016 FRS Actuarial Assumption Conference, Aon Hewitt, the investment consultant for the State Board of Administration, and the consulting actuary both recommended reducing the investment return assumption. Based on their respective capital market outlook models, the 50th percentile average annual long-term future return rates ranged between 6.3 percent and 6.6 percent. When Aon Hewitt applied the State Board of Administration's approach to assumption development, the investment return forecast was 7 percent. The consulting actuary notes the reduced investment return assumption adopted by the FRS Actuarial Assumption Conference conflicts with their judgment of a reasonable assumption as defined by the Actuarial Standards of Practice Number 27 (ASOP 27).

The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees if future experience follows assumptions and the Actuarially Determined Contribution (ADC) is contributed in full each year. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The rate of return assumption is a prescribed assumption as defined by ASOP 27. The 7.6 percent assumption was adopted by the 2016 FRS Actuarial Assumption Conference. To be conservative, the District used the 7 percent discount rate as determined by Aon Hewitt to estimate the total FRS net pension liability and determined the District's related account balances by applying their proportionate share.

All other actuarial assumptions that determined the total pension liability of the FRS Pension Plan as of June 30, 2016, were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2013.

Long-term expected rate of return. To develop an analytical basis for the selection of the long-term expected rate of return assumption for the FRS Pension Plan, the 2016 FRS Actuarial Assumptions conference reviews long-term assumptions developed by multiple contracted capital market assumptions teams. The table below shows resulting assumptions for each of the asset classes in which the plan was invested based on the long-term target asset allocation. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. The expected real rate of return is presented in arithmetic means.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Arithmetic Expected Real Rate of Return</u>
Cash	1%	3.0%
Fixed Income	18%	4.7%
Global Equity	53%	8.1%
Real Estate (Property)	10%	6.4%
Private Equity	6%	11.5%
Strategic Investments	12%	6.1%
Total	100%	

Discount rate. The discount rate used to measure the District's total pension liability for the FRS Pension Plan was 7 percent and is based on a projection of cash flows that assumed that employee contributions will be made at the current contribution rate and that contributions from participating members will be made at statutorily required rates, actuarially determined.

Based on those assumptions, the FRS Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's proportionate share of the net position liability to changes in the discount rate. The following presents the District's proportionate share of the net pension liability of the FRS Pension Plan calculated using the discount rate of 7 percent. Also presented is what the District's proportionate share of the FRS Pension Plan net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6 percent) or 1 percentage point higher (8 percent) than the current rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
District's proportionate share of the FRS Pension Plan net pension liability	\$1,545,558,044	\$ 964,675,632	\$ 481,167,738

Pension plan fiduciary net position. Detailed information about FRS Pension Plan's fiduciary net position is available in the separately issued FRS Comprehensive Annual Financial Report. The comprehensive annual financial report of the FRS is available by mail at: State of Florida, Division of Retirement, Department of Management Services, 1317 Winewood Boulevard, Building 8, Tallahassee, Florida 32399; by telephone toll free (844) 377-1888 or (850) 907-6500; by e-mail at rep@dms.myflorida.com; or at the Division's Web site (<http://www.dms.myflorida.com>).

General Information about the Health Insurance Subsidy (HIS)

HIS Plan Description. The HIS Plan is a cost-sharing multiple-employer defined benefit pension plan established to provide a monthly subsidy payment to retired members of any state-administered retirement system, or beneficiary entitled to receive benefits.

HIS Benefits Provided. The benefit of the HIS Plan is a monthly payment to assist retirees in paying their health insurance costs. This plan is administered by the Florida Department of Management Services within the Florida Retirement System. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation.

For fiscal year ended June 30, 2017, eligible retirees and beneficiaries received a monthly HIS Plan payment equal to the number of years of creditable service completed at the time of retirement multiplied by \$5. The payments are at a minimum of \$30 but not more than \$150 monthly per Section 112.363, Florida Statutes.

HIS Contributions. The HIS Plan is funded by required contributions from FRS participating employers. The funds are deposited in a separate trust fund and consequently paid from that trust fund. Employer contributions are a percentage of gross compensation for all FRS members. For the fiscal year ended June 30, 2017, the contribution rate was 1.66 percent of payroll per Section 112.363, Florida Statutes. Employees do not contribute to this plan. The District's contributions to the HIS Plan totaled \$19,066,752.11 for the fiscal year ended June 30, 2017.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the District reported a liability of \$432,149,985 for its proportional share of the HIS Plan net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions during the fiscal year ended June 30, 2016. At June 30, 2016, the District's proportionate share was 3.707982372 percent, which was a decrease of 0.031275074 percent from its proportionate share of 3.739257446 percent measured as of June 30, 2015.

For the fiscal year ended June 30, 2017, the District recognized pension expense of \$39,217,929 for the FRS HIS Plan. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions for the FRS HIS Plan from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 984,279.00
Change of assumptions	67,815,319.00	-
Difference between projected and actual earnings on pension plan investments	218,504.36	-
Changes in proportion and differences between District contributions and proportionate share of contributions	17,595,323.18	2,529,000.00
District contributions subsequent to the measurement date	19,066,752.11	-
Total	\$ 104,695,898.65	\$ 3,513,279.00

The deferred outflows of resources related to pensions totaling \$19,066,752.11 resulting from District contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported for the HIS Plan as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount Recognized</u>
2018	\$ 15,318,179.00
2019	15,318,179.00
2020	15,276,572.00
2021	15,256,601.00
2022	12,247,801.00
Thereafter	8,698,535.54
Total	\$ 82,115,867.54

Actuarial Assumptions. The total pension liability for the HIS Plan was determined by an actuarial valuation as of the valuation date calculated on the assumptions below:

Valuation date	July 1, 2016
Measurement date	June 30, 2016
Discount rate	2.85 percent
Inflation	2.60 percent
Salary Increase, including inflation	3.25 percent
Mortality	Generational RP-2000 with Projected Scale BB
Actuarial cost method	Entry Age

The actuarial assumptions that determined the total pension liability of the HIS Plan as of June 30, 2016, were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2013. The discount rate decreased from 3.8 to 2.85 percent. This change will continue to allow FRS to meet or exceed its assumed investment return in future years.

Discount Rate. Because the HIS Plan is funded on a pay-as-you-go basis funding structure, a municipal bond rate (Bond Buyer General Obligation 20-Bond Municipal Bond Index) of 2.85 percent was used to determine the total pension liability for the program.

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

	1% Decrease (1.85%)	Current Discount Rate (2.85%)	1% Increase (3.85%)
District's proportionate share of the HIS Pension Plan net pension liability	\$ 495,774,214	\$ 432,149,985	\$ 379,345,348

Pension Plan Fiduciary Net Position. Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Comprehensive Annual Financial Report. The comprehensive annual financial report of the FRS is available by mail at: State of Florida, Division of Retirement, Department of Management Services, 1317 Winewood Boulevard, Building 8, Tallahassee, Florida 32399; by telephone toll free (844) 377-1888 or (850) 907-6500; by e-mail at rep@dms.myflorida.com; or at the Division's Web site (<http://www.dms.myflorida.com>).

2. Early Retirement Plan

Summary of Significant Accounting Policies

Pension. The Plan is accounted for in a pension trust fund; therefore, it is accounted for in substantially the same manner as a proprietary fund with an economic measurement focus and the accrual basis of accounting. Employer contributions are recognized in the period in which contributions are due. Benefits and refunds are recognized when due and payable in accordance with terms of the Plan.

Plan assets are valued at fair value, based on quoted market prices, for financial statement purposes. Separate statements are not issued for the Plan.

General Information about the Early Retirement Program

Plan Description. As authorized by Section 1012.685, Florida Statutes, the Board implemented an Early Retirement Plan (Plan), effective August 1, 1984. The Plan is a single-employer defined benefit plan. The purpose of the Plan is to provide eligible District employees, who elect to retire under the early retirement provisions of the FRS, described in Note II.D.1., with a monthly benefit equal to the statutory reduction of the normal retirement benefits when early retirement precedes the normal retirement age of 62. The School Board entered into an agreement with Wells Fargo Bank, N.A., designating the Bank as the Investment Manager and Custodian (Trustee) for the Plan assets. The Agreement also provides that monthly benefits be paid by the Trustee.

Eligibility. A member of the Plan was eligible upon attainment of age 55 to 59, completion of 25, but not more than 28 years of creditable service, at least 5 consecutive and uninterrupted years of service immediately preceding early retirement, and having applied for retirement under the FRS. The Board approved to eliminate new participants to the Early Retirement Program on June 30, 2008. Certain employees were eligible to enter the plan before July 1, 2010. As of July 1, 2010, the plan was closed to any new participants.

Benefits provided. The amount of the monthly benefit will be equal to the reduction imposed on the retirement benefit by the FRS due to early retirement. The benefit amount will be based on the initial benefit amount determined by the FRS prior to any cost of living adjustments and once established will remain unchanged, unless a specific increase is authorized by the Board.

Employees covered by benefit terms. Based on an actuarial report as of June 30, 2017, employee membership data related to the Plan was as follows:

Retirees and Beneficiaries Currently Receiving Benefits: 532

Active Plan Participants: There are no longer any active plan participants.

Contributions. The District's Early Retirement Program was established by the Board on August 1, 1984. On July 1, 2010, the plan was closed to any new participants. Pursuant to the Plan Agreement, no contribution shall be required or permitted from any member. The District's annual contribution to the pension trust is determined through the budgetary process and with reference to actuarial determined contributions. The Board establishes rates based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The contribution is designed to accumulate sufficient assets to pay benefits when due. As of July 1, 2016, the actuarial study shows a deficit of Unfunded Actuarial Accrued Liability of \$12,803,730 in accordance with GASB 68. Total contributions to the Plan in the 2017 fiscal year amounted to \$1,185,000.

Net Pension Liability

In fiscal year ending in 2017, the net pension liability decreased by \$557,339 for a liability in the amount of \$14,751,200.

Total Pension Liability	\$ 25,785,584
Plan Fiduciary Net Position	<u>11,034,384</u>
Net Pension Liability	\$ 14,751,200
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>42.79%</u>

The Net Pension Liability of \$14,751,200 was added as a long-term liability on the Statement of Net Position in the Government-wide Financial Statements. The plan fiduciary net position represents 42.79 percent of the total pension liability.

The computation of the total pension liability for fiscal year 2017 was based on the same (a) benefit provisions, (b) actuarial funding method, and (c) other significant factors as used to determine annual required contributions in the previous year.

Actuarial assumptions. Significant assumptions and other inputs used to measure the annual required contribution are:

Valuation Date	July 1, 2016
Measurement Date	June 30, 2017
Actuarial Cost Method	Aggregate
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment rate of return	2.5 percent
Projected salary increases	0.0 percent
Rate of inflation adjustment	2.5 percent

Mortality rates were based on the RP-2000 Generational, 100 percent Annuitant White Collar – Female, Scale BB, 50 percent Annuitant White Collar/ 50 percent Annuitant Blue Collar – Male, Scale BB.

Investments. The District oversees the management of the District's Early Retirement Plan. The Superintendent has established procedures to ensure that idle funds are invested as authorized by Florida Statute, to earn the maximum interest. Investments are reported at fair value. The primary objectives, in priority order, in investment activities shall be safety, liquidity, and yield.

The Plan's investments at June 30, 2017, consisted of the following:

	Balance June 30, 2017	Percentage of Plan Net Position
U.S. Treasury Notes	\$ 498,410.00	4.52%
U.S. Agencies	10,264,130.00	93.02%
Federation Prime Obligations Fund	232,784.83	2.11%
Accrued Income	<u>39,059.35</u>	<u>0.35%</u>
Total	\$ 11,034,384.18	100%

Long-term expected rate of return. The long-term expected rate of return on pension plan investment was confirmed appropriate using Aon's (the District's actuary) e-tool model assuming general inflation of 2.5 percent, which is a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of July 1, 2016, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Government Fixed Income	98%	0.5%
Cash	2%	0.3%

Rate of Return. For the fiscal year ended June 30, 2017, the annual money-weighted rate of return on early retirement plan investments, net of pension plan investment expense, was 2.5 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Receivables. The pension plan does not have receivables from long-term contracts with the District contribution.

Allocated Insurance Contracts. The pension plan has not allocated insurance contracts that are excluded from pension plan assets.

Reserves. The pension plan has no reserves that are required to be disclosed under paragraph 30e of GASB Statement No. 67, Financial Reporting for Pension Plans.

Deferred Retirement Option Program (DROP). The District does not offer DROP to employees in the Early Retirement Program.

Total Pension Liability

The District's total pension liability for the Early Retirement Program for the current year were as follows:

Total Pension Liability	2017
Service Cost	\$ -
Interest Cost	654,392
Changes of Benefit Terms	-
Differences Between Expected and Actual	(78,680)
Changes of Assumptions	-
Benefits Payments, Including Refunds of Contributions	(1,931,650)
Net Change in Total Pension Liability	(1,355,938)
Total Pension Liability (Beginning)	27,141,522
Total Pension Liability (Ending)	\$ 25,785,584

Discount rate. The discount rate used to measure the total pension liability was 2.5 percent. The projection of cash flows used to determine the discount rate assumed that the District's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payment of current plan members. Therefore, the long-term expected rate of return on pension plan investment was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the District, calculated using the discount rate of 2.5 percent, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.5 percent) or 1 percentage point higher (3.5 percent) than the current rate:

	1% Decrease (1.5%)	Current Discount Rate (2.5%)	1% Increase (3.5%)
Net Pension Liability	\$ 17,397,880	\$ 14,751,200	\$ 12,499,160

Pension Expense and Deferred Outflows of Resources Related to Pensions

At June 30, 2017, the District reported a liability of \$14,751,200 for the Early Retirement Plan net pension liability. The liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016. The District's net pension liability was based on a projection of the pension plan relative to the projected contributions during the fiscal year ended June 30, 2017.

	Deferred Outflows of Resources
Net difference between expected and actual earnings on pension plan investments	\$ 485,662

Amounts recognized in the deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense as follows:

Year Ending June 30	Deferred Outflows of Resources
2018	\$ 162,522
2019	162,522
2020	98,250
2021	62,368
Total	\$ 485,662

E. Postemployment Health Care Benefits

Plan Description. The Postemployment Health Care Benefits Plan is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the District and eligible dependents, may continue to participate in the District's health and hospitalization plan for medical, and prescription drug coverage. Based on the valuation as of July 1, 2016, the District had 26,453 active employees and 1,089 retirees and eligible dependents in the Plan. 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 retiree healthcare costs are generally greater than active employee healthcare costs. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. Separate financial statements are not issued.

Funding Policy. The District via the Board can establish and amend funding requirements. The District has not advance-funded the OPEB costs or the net OPEB obligation. For the 2017 fiscal year, retirees and eligible dependents received postemployment health care benefits, which are funded by the District on a pay as you go basis. The District provided required contributions of \$5,877,417 toward annual OPEB costs, comprised of benefit payments made on behalf of the retirees for claims expenses (net of reinsurance), administrative expenses, and reinsurance premiums and net of retiree contributions totaling \$9,653,449, which is 0.84 percent of covered payroll.

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

<u>Description</u>	<u>June 30, 2017</u>
Interest Rate	2.0%
Annual OPEB Cost (AOC)	
Annual Required Contribution (ARC)	\$ 25,248,308
Less Amortization of Net OPEB Obligation (NOO)	(4,681,962)
Plus Interest on Net OPEB Obligation (NOO)	<u>2,809,177</u>
Total Annual OPEB Cost	<u>23,375,523</u>
End of Year Net OPEB Obligation (NOO)	
Actual Beginning of Year (NOO)	140,458,864
Plus Annual OPEB Cost	23,375,523
Minus Contributions	<u>(5,877,417)</u>
Estimated End of Year	<u>\$ 157,956,970</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the OPEB Plan and the net OPEB obligation as of June 30, 2017, was as follows:

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Annual Contributed</u>	<u>Percentage of Annual OPEB Cost Contributed</u>
2017	\$ 23,375,523	\$ 5,877,417	25.14%
2016	24,797,246	5,474,890	22.08%
2015	30,151,078	4,463,384	14.80%

Funded Status and Funding Progress. As of July 1, 2016, the most recent valuation date, the actuarial accrued liability for benefits was \$216,683,705, all of which was unfunded. The covered payroll (annual payroll for active participating employees) was \$1,149,179,153 for the 2017 fiscal year, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 18.9 percent. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of planned assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Actuarial methods and assumptions used for the OPEB calculations are as follows:

1. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future; actuarially determined amounts are subject to continual revisions as actual results are compared to past expectations and new estimates are made about the future.
2. Calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does

not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future.

3. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

4. The actuarial methods and significant assumptions used in calculating the ARC for the current year and the funding status of the plan are from the actuarial valuation as of July 1, 2016:

Actuarial cost method	Entry Age
Actuarial value of assets	Fair Value
Investment rate of return	2.0%
Salary Scale	4.0%
Healthcare cost trend rate is 7.20 percent for pre-65 and 7.60 percent for post-65 participants for fiscal year ended June 30, 2018. These rates grade to 4.50 percent for fiscal year ending June 30, 2027.	
Past service liability is amortized over a closed 30-year period as a level percentage of projected payroll assumed to grow 3 percent per year.	
Inflation rate adjustment	2.5%

F. Construction and Other Significant Commitments

Construction Contracts. The following is a schedule of major construction contract commitments remaining at June 30, 2017:

Description	Project Authorization	Expended June 30, 2017	Committed
Additions	\$ 15,333,678.13	\$ 3,545,370.35	\$ 11,788,307.78
Elementary	15,144,488.65	6,739,341.51	8,405,147.14
Middle	1,591,150.89	1,591,150.89	-
Senior High	14,344.00	4,602.97	9,741.03
Other	18,025,428.47	330,793.30	17,694,635.17
Renovations	23,865,035.05	23,865,035.05	-
Improvements	7,775,708.01	4,475,433.39	3,300,274.62
Total	\$ 81,749,833.20	\$ 40,551,727.46	\$ 41,198,105.74

G. 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, and general liability coverage are being provided on a self-insured basis up to specified limits. Prior to July 18, 2007, the District entered into agreements with various insurance companies to provide specific excess coverage of claim amounts above the stated amount on an individual claim basis. Effective July 18, 2007, the District chose not to purchase excess coverage. The District has continued to retain \$4,000,000 to cover any excess claims. The Board has

contracted with an insurance administrator to administer these self-insurance programs, including the processing, investigating, and payment of claims.

Settled claims resulting from the risks described above have not exceeded commercial insurance coverage for the past 5 years.

A liability in the amount of \$24,447,939 was actuarially determined using a discount rate of 2 percent to cover reported and unreported insurance claims payable at June 30, 2017. It is estimated that \$13,619,840.83 of the liability is current and due within 1 year. The remaining \$10,828,098.17 will be due in future years.

The following schedule represents the changes in claims liability for the past 2 fiscal years for the District's self-insurance program:

<u>Fiscal Year</u>	<u>Beginning-of-Fiscal-Year Liability</u>	<u>Current-Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year-End</u>
2015-16	18,999,554.00	17,688,574.01	(12,769,769.01)	23,918,359.00
2016-17	23,918,359.00	10,378,096.27	(9,848,516.27)	24,447,939.00

Claims and judgments are generally liquidated by the internal service funds that are funded by the general fund and special revenue funds.

H. Lease Obligations

1. Operating Lease Commitments

The District entered into a 3, 10, and 15-year facility lease for Adult Education, Early Childhood, and Student Nutrition Services. The facility lease for Adult Education ended June 30, 2017, but was recently renewed through June 30, 2020. Early Childhood ends September 7, 2018, with an expected renewal, and the lease for Student Nutrition Services ends February 28, 2031. Early Childhood and Student Nutrition Services are federally funded; however, Student Nutrition Services utilizes earned revenue to pay their lease. Rental expenditures in the 2017 fiscal year for Adult Education was \$146,069, Early Childhood was \$401,253, and Student Nutrition Services was \$222,237. The District has entered into other operating leases; however, they are not considered material.

The following is a schedule by years of the District's portion of future minimum rental payments required under operating leases that have lease terms in excess of 1 year:

<u>Fiscal Year Ending June 30</u>	<u>Annual Amount</u>
2018	\$ 604,299
2019	549,544
2020	564,057
2021	414,555
2022	425,000
2023-2027	2,289,000
2028-2032	2,454,000
Total Minimum Payments Required	\$ 7,300,455

I. Line of Credit

Pursuant to the provisions of Section 1011.13, Florida Statutes, on May 10, 2016, the Board authorized the Superintendent to establish a Line of Credit Tax Anticipation Note (Note) for the 2017 fiscal year, in the amount of \$100,000,000 with Wells Fargo Bank of Florida. The outstanding principal amount of the Note shall bear interest at 70 percent of 1 month London Interbank Offered Rate (LIBOR) plus 55 basis points adjusted monthly. This line-of-credit allows the Board to borrow funds if established revenues (cash) are lagging behind expenditures such as weekly payrolls and weekly vendor payments. The Note is secured by a pledge of anticipated ad valorem tax proceeds. This Note would be repaid in full in 120 days from the first draw. The Note shall not exceed \$100,000,000 at any time. For the year ended June 30, 2017, no funds had been borrowed or utilized under this line-of-credit, and therefore no amounts are outstanding at June 30, 2017.

J. Long-Term Liabilities

1. Obligations Under Lease Purchase Agreement – Certificates of Participation

The District entered into various financing arrangements each of which was characterized as a lease-purchase agreement, with the Corporation, whereby the District secured financing of various education facilities through the issuance of Certificates of Participation to be repaid from the proceeds of rents paid by the District.

As a condition of the financing arrangement, the District has given ground leases on District property to the Corporation, with a rental fee of \$10 per year. The properties covered by the ground leases are, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the leases and to provide for the rent payments through to term, the District may be required to surrender the sites included under the ground lease agreements to the Trustee for the benefit of the securers of the Certificates of Participation to the end of the ground lease term. Generally, the Certificates of Participation maturity and the ground lease term expiration are consistent.

Certificates of Participation that are still part of the District's debt obligation are as follows:

Certificates	Date of Certificates	Original Amount of Certificates	Remaining Amount of Certificates	Ground Lease Term Expiration
Series 1998	March 1, 1998	\$ 336,930,000	\$ 16,130,000	June 30, 2023
Series 2004A	February 19, 2004	27,305,000	14,005,000	June 30, 2017
Series 2004 QZAB	June 8, 2004	6,131,000	6,131,000	June 7, 2020
Series 2005 QZAB	December 20, 2005	3,002,000	3,002,000	December 20, 2020
Series 2006B	January 26, 2007	77,900,000	10,170,000	June 30, 2026
Series 2007	April 24, 2007	84,685,000	2,875,000	June 30, 2031
Series 2008A	July 1, 2008	109,830,000	109,575,000	June 23, 2023
Series 2010A	April 15, 2010	97,545,000	82,695,000	June 30, 2025
Series 2010 QSCB	December 21, 2010	37,935,000	37,935,000	November 30, 2028
Series 2012A	April 3, 2012	124,565,000	124,565,000	June 30, 2029
Series 2014A	April 2, 2014	39,950,000	34,475,000	June 30, 2028
Series 2015A	August 20, 2015	100,625,000	100,210,000	June 30, 2031
Series 2015B	September 30, 2015	77,705,000	76,300,000	June 30, 2030
Series 2016A	March 31, 2016	53,350,000	53,350,000	June 30, 2031
Series 2017A	May 25, 2017	32,445,000	32,445,000	June 30, 2026
Total		\$ 1,209,903,000	\$ 703,863,000	

The Series 1998 Certificates of Participation were issued, in part, in order to provide the funds necessary to advance refund the Series 1994 and the Series 1995 Certificates of Participation and refinance the educational facilities which the District acquired, constructed and installed from the proceeds of the Series 1994 and Series 1995 Certificates of Participation. The Series 2004A Certificates of Participation were issued in order to provide funds necessary to advance refund the Series 1996 Certificates of Participation and refinance the educational facilities that the District acquired, constructed and installed from the proceeds of the Series 1996 Certificates of Participation. The Series 2006B Certificates of Participation were issued in order to provide the funds necessary to partially refund the Series 1998B and 2001B Certificates of Participation and refinance the educational facilities that the District acquired, constructed and installed from the proceeds of the Series 1998B and 2001B Certificates of Participation. The Series 2007 Certificates of Participation were issued in order to construct a high school, complete construction of an existing high school, two middle schools, and an elementary school. The Series 2008A Certificates of Participation were issued in order to provide the funds necessary to partially refund the Series 1998A Certificates of Participation and refinance the educational facilities that the District acquired, constructed and installed from the proceeds of the Series 1998A Certificates of Participation. The Series 2010A Certificates of Participation were issued in order to provide the funds necessary to partially refund the Series 2001A Certificates of Participation and refinance the educational facilities that the District acquired, constructed and installed from the proceeds of the Series 2001A Certificates of Participation. The Series 2012A Certificates of Participation were issued in order to provide funds necessary to partially advance refund the Series 2002 Certificates of Participation and fully refund the Series 2003B Certificates of Participation and refinance the educational facilities that the District acquired, constructed and installed from the proceeds of the Series 2002 and Series 2003B Certificates of Participation. The Series 2014A Certificates of Participation were issued in order to provide funds necessary to fully advance refund the

Series 2002 Certificates of Participation and partially advance refund the Series 2004B Certificates of Participation and refinance the educational facilities that the District acquired, constructed and installed from the proceeds of the Series 2002 and Series 2004B Certificates of Participation. The Series 2015A Certificates of Participation were issued in order to refund the Series 2005A and advance refund the Series 2006A Certificates of Participation and refinance the educational facilities that the District acquired, constructed, and installed from the proceeds of the 2005A and 2006A Certificates of Participation. The Series 2015B Certificates of Participation were issued in order to refund the Series 2004C Certificates of Participation and refinance the educational facilities that the District acquired, constructed, and installed from the proceeds of the 2004C Certificates of Participation. The Series 2016A Certificates of Participation were issued in order to advance refund the Series 2007 Certificates of Participation and refinance the educational facilities that the District acquired, constructed, and installed from the proceeds of the 2007 Certificates of Participation. The Series 2017A Certificates of Participation were issued in order to advance refund the Series 2006B Certificates of Participation and refinance the educational facilities that the District acquired, constructed, and installed from the proceeds of the 2006B Certificates of Participation. See Note II.J.3.

Due to the economic substance of the issuances of the Certificates of Participation as a financing arrangement on behalf of the Board, the financial activities of the Corporation have been blended in with the financial statements of the District. For accounting purposes, due to the blending of the Corporation within the District's financial statements, basic lease payments are reflected as debt service expenditures when payable to Certificate holders.

The lease payments for the Series 1998, Series 2004A, Series 2006B, Series 2007, Series 2010A, Series 2012A, Series 2014A, Series 2015A, Series 2016A, and Series 2017A Certificates are payable by the District, semi-annually, on July 1 and January 1 at interest rates of 3.6 to 5.5 percent, 5.25 percent, 3.5 to 5 percent, 3.75 to 5 percent, 3 to 5 percent, 4 to 5 percent, 2.56 percent, 2 to 5 percent, 5 percent, and 4 to 5 percent, respectively. The lease payments for the Series 2008A and Series 2015B Certificates are payable by the District semi-annually on July 1 and January 1. The interest is paid monthly based on a daily rate set by the remarketing agent that is expected to approximate the Securities Industry and Financial Markets Associations (SIFMA) Municipal Swap index over the life of the Bonds.

The lease payments for the Series 2004-QZAB, 2005-QZAB and 2010-QSCB Certificates are due June 7, 2020, December 20, 2020, and December 1, 2028, respectively. There is no interest to be paid on the QZABs or QSCB, as the certificate holders receive Federal Tax Credits in lieu of interest payments. The District is required to reserve a portion of the lease payments each year.

The following is a schedule by years of future minimum lease payments under the lease agreements as of June 30:

Fiscal Year Ending June 30	Total	Principal	Interest
2018	\$ 60,355,983.07	\$ 33,895,000.00	\$ 26,460,983.07
2019	60,084,998.68	34,560,000.00	25,524,998.68
2020	65,785,270.11	42,391,000.00	23,394,270.11
2021	62,662,378.49	41,022,000.00	21,640,378.49
2022	59,506,513.29	39,665,000.00	19,841,513.29
2023-2027	301,349,965.12	230,040,000.00	71,309,965.12
2028-2032	300,720,466.84	282,290,000.00	18,430,466.84
Total Minimum Lease Payments	\$ 910,465,575.60	\$ 703,863,000.00	\$ 206,602,575.60

2. Bonds Payable

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

Bond Type	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To
State School Bonds:			
Series 2008-A	\$ 195,000.00	3.25 - 5	2028
Series 2009-A	1,235,000.00	2 - 5	2029
Series 2010-A	2,765,000.00	3 - 5	2030
Series 2011-A	1,170,000.00	3 - 5	2023
Series 2014-A	1,948,000.00	2 - 5	2025
Series 2014-B	5,091,000.00	2 - 5	2021
Series 2017-A	5,302,000.00	3 - 5	2028
District Revenue Bonds:			
Series 2015 Capital Improvement and Racetrack Revenue Refunding	5,370,000.00	2 - 4	2033
Series 2015A Sales Tax Refunding	40,600,000.00	1.4	2020
Series 2015B Sales Tax Refunding	65,195,000.00	3 - 5	2027
Series 2017A Sales Tax Refunding	67,580,000.00	2.49	2027
Total Bonds Payable	\$ 196,451,000.00		

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

State School Bonds

These bonds are issued by the SBE on behalf of the District. The bonds mature serially, and are secured by a pledge of part 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 issues. Principal and interest payments, investment of debt service fund resources, and compliance with reserve requirements are administered by the SBE and the SBA.

District Revenue Bonds

Series 2015 Capital Improvement and Racetrack Revenue Refunding Bonds

These bonds are authorized by Chapter 71-680, Laws of Florida, which authorized the Board to pledge all of the portion of racetrack funds accruing annually to Hillsborough County, under the

provisions of Chapters 550 and 551, Florida Statutes, as allocated to the Board pursuant to law, and Chapter 132, Florida Statutes, which authorized the refunding of the District Revenue Bonds of 1985. As required by the bond resolution, the Board established the sinking fund and reserve account and has accumulated and maintained adequate resources in the sinking fund and reserve account.

Sales Tax Revenue Bonds, Series 2015A, 2015B, and 2017A

These bonds are authorized by the Constitution and Laws of the State of Florida, including, particularly Chapter 1010, Florida Statutes; Chapter 212, Part I, Florida Statutes; and other applicable provisions of law. The bonds are secured by a pledge of the proceeds received pursuant to the Interlocal Agreement from the levy and collection by the County of the one-half cent local infrastructure sales surtax.

Annual requirements to amortize all bonded debt outstanding as of June 30, 2017, are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
State School Bonds:			
2018	\$ 6,246,623.88	\$ 5,406,000.00	\$ 840,623.88
2019	2,533,222.50	1,975,000.00	558,222.50
2020	2,124,122.50	1,662,000.00	462,122.50
2021	1,640,402.50	1,246,000.00	394,402.50
2022	1,671,452.50	1,339,000.00	332,452.50
2023-2027	5,776,942.50	4,952,000.00	824,942.50
2028-2032	1,191,167.50	1,126,000.00	65,167.50
Total State School Bonds	21,183,933.88	17,706,000.00	3,477,933.88
District Revenue Bonds:			
2018	18,886,984.46	13,610,000.00	5,276,984.46
2019	21,203,515.26	15,895,000.00	5,308,515.26
2020	21,201,754.51	16,145,000.00	5,056,754.51
2021	20,949,473.01	16,395,000.00	4,554,473.01
2022	20,930,840.76	17,145,000.00	3,785,840.76
2023-2027	104,972,834.80	97,210,000.00	7,762,834.80
2028-2032	2,153,121.90	1,925,000.00	228,121.90
2033	427,087.50	420,000.00	7,087.50
Total District Revenue Bonds	210,725,612.20	178,745,000.00	31,980,612.20
Total	\$ 231,909,546.08	\$ 196,451,000.00	\$ 35,458,546.08

3. Defeased Debt

On May 25, 2017, the District issued \$67,580,000 Sales Tax Revenue Refunding Bonds, Series 2017A at a discount with an interest rate of 2.49 percent. The proceeds were used to currently refund \$47,515,000 of the District's outstanding Sales Tax Revenue Refunding Bonds, Series 2007 maturing in the years 2024-26. Net proceeds of \$47,822,203.75 (after payment of \$105,592.44 of issuance costs) were placed in an irrevocable trust to provide for future debt service payment of the refunded amount of the Series 2007 bonds. Also, proceeds of

\$19,746,338 were deposited to a project fund to be used for HVAC replacement/repairs at various schools.

As a result, \$47,515,000 of the Series 2007 are considered defeased and the liability for these certificates has been removed from long term debt. Accordingly, the trust account assets and liability for that portion of the Series 2007 bonds are not included in the District's financial statements.

As a result of the refunding, the District reduced its total debt service requirements by \$6,070,063.13 which resulted in an economic gain of \$83,698.71.

On May 25, 2017, the District issued \$32,445,000 Refunding Certificates of Participation, Series 2017A at a net premium, with an interest rate of 4 to 5 percent. The proceeds were used to partially advance refund \$37,075,000 of the Certificates of Participation, Series 2006B maturing in the years 2018-2026. Net proceeds of \$37,872,351.88 (after payment of \$271,781.38 of issuance costs) were placed in an irrevocable trust to provide for future debt service payment of the refunded amount of the Series 2006B Certificates of Participation.

As a result, \$37,075,000 of the Series 2006B Certificates are considered defeased and the liability for these certificates have been removed from long term debt. Accordingly, the trust account assets and liability for that portion of the Series 2006B certificates are not included in the District's financial statements.

As a result of the refunding the District reduced its total debt service requirements by \$4,153,537.69 which resulted in an economic loss of \$408,127.11.

4. Changes in Long-Term Debt

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

Description	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017	Due In One Year
Estimated Liability for Self-Insurance Program	\$ 23,918,359.00	\$ 10,252,808.77	\$ 9,723,228.77	\$ 24,447,939.00	\$13,619,840.83
Other Postemployment Benefits Payable	140,458,864.00	23,375,523.00	5,877,417.00	157,956,970.00	-
Compensated Absences Payable	163,193,835.02	38,382,907.07	35,278,049.93	166,298,692.16	13,691,120.52
Net Pension Liability:					
State - FRS	356,915,921.00	607,759,711.07	-	964,675,632.07	-
State - HIS	381,345,440.00	50,804,545.00	-	432,149,985.00	-
Early Retirement Program	15,308,539.00	-	557,339.00	14,751,200.00	-
Certificates of Participation Payable	740,903,000.00	32,445,000.00	69,485,000.00	703,863,000.00	33,895,000.00
Bonds Payable	195,625,000.00	72,882,000.00	72,056,000.00	196,451,000.00	19,016,000.00
Total	\$ 2,017,668,958.02	\$ 835,902,494.91	\$ 192,977,034.70	\$ 2,660,594,418.23	\$ 80,221,961.35
Plus unamortized premiums					
Certificates of Participation				39,991,064.71	
Bonds Payable				8,628,468.41	
Total Long-Term Debt				\$ 2,709,213,951.35	

Internal service funds predominately serve the governmental funds and, accordingly, long-term liabilities of those funds are included in the governmental activities. For the governmental activities, compensated absences, net pension liability, and other postemployment benefits are generally liquidated with resources of the General and Special Revenue Funds. The estimated liability for long-term claims are generally liquidated with resources of the Worker's Compensation and the General and Automobile liability programs Internal Service Funds.

5. Interest Rate Swaps

Type	Objective	Notional Amount	Effective Date	Maturity Date	Fair Value	Cash Flow
Pay-fixed interest rate swap	Hedge in changes in cash flows on Series 2008A COPS	\$109,575,000.00	7/1/2008	7/1/2023	\$ (17,959,751)	\$ (4,744,181.00)

The District entered into a swaption contract on February 19, 2003, that provided the District an up-front payment of \$5,006,500. This payment was reduced by \$1,800,000 at which time the swaption was amended on April 19, 2005, to reduce the original notional amount from \$177,195,000 to \$109,830,000. The swaption was exercised on July 1, 2008, commencing a pay-fixed, interest rate swap that provided for payment of a fixed rate of 4.97 percent and receiving a variable rate of municipal swap index (defined as the Bond Market Association Municipal Swap Index). Prior to the exercise date, the swaption was considered an investment derivative instrument. Accordingly, the negative fair value at the exercise date in the amount of \$13,102,591 is being amortized as an increase to the deferred outflow balance and a decrease to interest expense over the remaining life of the swap agreement. Such amortization amounted to \$873,506 for the year ended June 30, 2017.

The fair value of the interest rate swap is estimated using the zero coupon method. This method calculates the future net settlement payments required by the swap, assuming the current forward rates implied by the yield curve correctly anticipate future spot interest rates. These payments are then discounted using the spot rates implied by the current yield curve for hypothetical zero coupon bonds due on the date of each future net settlement on the swaps. The fair value of the derivative instruments was recorded as derivative instrument – liability in the Statement of Net Position at June 30, 2017.

During the year ended June 30, 2017, the change in the fair value of the derivative instrument, which was recorded as a decrease to deferred outflows of resources in the Statement of Net Position, was \$6,891,367.

Risks

Credit Risk. The credit rating for the counterparty of the derivative is A+ by Standard & Poor's.

Interest Rate Risk. The District is exposed to interest rate risk on its pay-fixed, receive variable interest rate swaps. As the municipal swap index decreases, the District's net payment on the swap increases.

Termination Risk. The District or the counterparty may terminate the derivative instrument if the other party fails to perform under the terms of the contract.

K. Fund Balance Reporting

The Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions (GASB 54) with intention of providing more structured classification of fund balance reporting. The reporting standards established a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or are legally or contractually required to remain intact. Examples of this classification are prepaid item, inventories, and principal of an endowment fund. The District has inventories that are considered nonspendable. The District does not have any other nonspendable fund balances.

GASB 54 provides a hierarchy of spendable fund balances, based on spending constraints:

- Restricted – fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed – fund balance that contain self-imposed constraints by the Board, (the District's highest level of decision-making authority). The Board has not established a policy to commit fund balance, therefore no such balance is reported.
- Assigned – fund balances that contain self-imposed constraints of the government to be used for a particular purpose. The District has a policy approved by the Board that designates administrative staff (the Superintendent and Chief Business Officer) to determine the assignments.
- Unassigned – fund balance of the general fund that is not constrained for a particular purpose.

The District has classified its fund balances based on the GASB 54 hierarchy as follows:

- Nonspendable – The Districts has inventories totaling \$5,642,435.16 that are classified as nonspendable.
- Spendable – The District has classified the spendable fund balances as restricted, assigned and unassigned. The District currently has no funds classified as committed.
 - Restricted. Federal Laws, Florida Statutes, and local constraints require that certain revenues be specifically used for certain expenditures. These funds have been included in the restricted category of fund balances. The restricted fund balances total \$267,341,475.35 and represent \$22,161,328.53 for Food Service, \$31,172,560.29 for State Required Carryover Programs, and \$3,026,319.14 for Local Carryover Programs, \$90,650,942.29 for Debt Service and \$120,330,325.10 for Capital Projects.
 - Assigned. The District has set aside certain spendable fund balances in the amount of \$2,767,767.28 for local instructional programs (District operations) which include teacher educational recognition supplements.
 - Unassigned. The District has a policy that requires it to maintain a contingency fund balance in its operating fund of no less than 5 percent of the annual revenues. The District has \$99,053,366.00 in unassigned fund balance. At the end of the fiscal year, the unassigned fund balance in the General Fund is 6.13 percent of total General Fund revenues.

The District applies resources for expenditures to restricted, then assigned and then unassigned, when expenditures are incurred which could use any of the fund balance classifications.

L. 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 Funds:		
General	\$ 53,463,155.07	\$ 2,611,194.78
Special Revenue - Other	774,455.04	20,748,515.28
Debt Service - Other	500.00	27,369,497.64
Capital Projects - Local Capital Improvement	7,500,045.31	26,669,305.20
Capital Projects - Other	27,379,472.35	6,890,955.46
Non-major Governmental Funds	697,254.21	1,934,994.46
Internal Service	1,200,000.00	4,790,419.16
Total	\$ 91,014,881.98	\$ 91,014,881.98

The majority of interfund receivables and payables are established during the closing period. The receivable in the General Fund is for payback of direct/indirect charges for June of the prior fiscal year. The amounts in Capital Projects - Local Capital Improvement Fund, Capital Projects - Other Funds and non-major funds is mostly due to the movements of expenditures between capital project funds. The amount in the Internal Service Fund is due to movement of revenue to other funds. The amounts payable are expected to be paid within a reasonable period of time.

M. Revenues

1. Schedule of State Revenue Sources

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

Source	Amount
Florida Education Finance Program	\$ 794,840,683.00
Categorical Educational Programs	245,786,831.08
Workforce Development Program	27,038,255.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	12,831,514.00
Discretionary Lottery Funds	3,596,820.00
Food Service Supplement	1,417,850.00
Mobile Home License Tax	642,342.50
Sales Tax Distribution	446,500.00
State Board of Education Bond Interest	131,264.28
Miscellaneous	12,173,372.98
Total	\$ 1,098,905,432.84

2. Property Taxes

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

	<u>Millage Levied</u>	<u>Taxes Levied</u>
General Fund		
Nonvoted School Tax:		
Required Local Effort	4.658	\$ 405,537,341.15
Basic Discretionary Local Effort	0.748	65,122,784.71
Capital Projects - Local Capital Improvement Fund		
Nonvoted Tax:		
Local Capital Improvements	1.500	130,593,819.60
Total	<u>6.906</u>	<u>\$ 601,253,945.46</u>

N. Interfund Transfers

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

<u>Funds</u>	<u>Interfund</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General	\$ 47,768,390.08	\$ 3,220,953.61
Special Revenue - Other	20,953.61	-
Debt Service - Other	65,179,511.33	27,370,258.29
Capital Projects - Local Capital Improvement	-	103,578,750.68
Capital Projects - Other	27,369,497.64	5,047,432.00
Non-major Governmental Funds	469,461.08	-
Internal Service Funds	3,200,000.00	4,790,419.16
Total	<u>\$ 144,007,813.74</u>	<u>\$ 144,007,813.74</u>

The largest amount of interfund transfers is to move money to the debt service funds for the debt principal and interest payments. The remainder is the charging of direct and indirect costs.

III. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Litigation

The District is involved in several pending and threatened legal actions. In the opinion of District management, the range of potential loss from all such claims and actions should not materially affect the financial condition of the District.

B. Grants and Contracts

The District participates in various Federally assisted grant programs that are subject to review and audit by the grantor agencies. Entitlement to these resources is generally conditional upon compliance with the terms and conditions of grant agreements and applicable Federal regulations,

including the expenditure of resources for allowable purposes. Any disallowance resulting from a Federal audit may become a liability of the District.

IV. SUBSEQUENT EVENTS

On September 13, 2017, Lee Elementary School had extensive fire damage. The school was deemed not usable and students, faculty, and staff were transferred to Lockhart Elementary School. The District is working with its insurance carrier to assess the financial impact.

The 2008A Certificate of Participation's outstanding principal balance was refunded on November 13, 2017. In association of this refunding, the related interest swap was terminated.

The 2012A Certificate of Participation's outstanding principal balance was refunded on November 13, 2017.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Funding Progress – Other Postemployment Benefits Plan

Fiscal Year Ended	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (1) (b)	Unfunded AAL (UAAL) (2) (b-a)	Funded Ratio (3) (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
06/30/14	\$ -	\$ 191,669,324	\$ 191,669,324	0%	\$ 1,064,282,519 (4)	18.0%
06/30/15	-	212,358,525	212,358,525	0%	1,134,992,341 (5)	18.7%
06/30/16	-	208,556,503	208,556,503	0%	1,145,023,748 (6)	18.2%
06/30/17	-	216,683,705	216,683,705	0%	1,149,179,153 (7)	18.9%

Notes: (1) The Entry Age Actuarial Cost Method is used to determine the Plan's funding requirements.
(2) The unfunded actuarial accrued liability is the actuarial accrued liability minus the actuarial value of plan assets.
(3) The percentage funded is derived by dividing the actuarial value of plan assets by the actuarial accrued liability.
(4) Based on data from an actuarial valuation report as of July 1, 2013, dated August 11, 2014.
(5) Based on data from an actuarial valuation report as of July 1, 2014, dated August 14, 2015.
(6) Based on data from an actuarial valuation report as of July 1, 2015, dated August 5, 2016.
(7) Based on data from an actuarial valuation report as of July 1, 2016, dated August 15, 2017.

Isolated analysis of the dollar amounts of the actuarial value of assets, actuarial accrued liability, and unfunded actuarial liability can be misleading.

Expressing the actuarial value of assets as a percentage of the actuarial accrued liability provides one indication of the Plan's funding status on a going-concern basis. Analysis of this percentage over time indicates whether the Plan is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the Plan.

Schedule of Employer Contributions – Other Postemployment Benefits Plan

Fiscal Year Ended June 30	Annual Required Contribution	Percentage Contributed
2014	\$ 24,588,728	17.15%
2015	31,174,927	14.32%
2016	26,412,400	20.73%
2017	25,248,308	23.28%

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the FRS net pension liability	2.541959515%	2.763289665%	2.675744615%
District's proportionate share of the FRS net pension liability	\$ 964,675,632	\$ 356,915,921	\$ 163,259,770
District's covered payroll	\$ 988,184,066	\$ 985,386,796	\$ 930,149,025
District's proportionate share of the FRS net pension liability as a percentage of its covered payroll	97.62%	36.22%	17.55%
FRS Plan fiduciary net position as a percentage of the total pension liability	84.88%	92.00%	96.09%

Note: (1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of District Contributions –
Florida Retirement System Pension Plan (1)**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required FRS contribution	\$ 64,502,458	\$ 61,989,736	\$ 67,371,349	\$ 58,610,162
FRS contributions in relation to the contractually required contribution	(64,502,458)	(61,989,736)	(67,371,349)	(58,610,162)
FRS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$985,656,086	\$988,184,066	\$985,386,796	\$930,149,025
FRS contributions as a percentage of covered payroll	6.54%	6.27%	6.84%	6.30%

Note: (1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of the District's Proportionate Share
of the Net Pension Liability –
Health Insurance Subsidy Pension Plan (1)**

	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the HIS net pension liability	3.707982372%	3.739257446%	3.581709108%
District's proportionate share of the HIS net pension liability	\$ 432,149,985	\$ 381,345,440	\$ 334,898,541
District's covered payroll	\$ 1,145,023,748	\$ 1,134,992,341	\$ 1,064,282,519
District's proportionate share of the HIS net pension liability as a percentage of its covered payroll	37.74%	33.60%	31.47%
HIS Plan fiduciary net position as a percentage of the total pension liability	0.97%	0.50%	0.99%

Note: (1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of District Contributions –
Health Insurance Subsidy Pension Plan (1)**

	2017	2016	2015	2014
Contractually required HIS contribution	\$ 19,066,752	\$ 19,005,773	\$ 14,293,769	\$ 12,269,731
HIS contributions in relation to the contractually required contribution	(19,066,752)	(19,005,773)	(14,293,769)	(12,269,731)
HIS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$1,149,179,153	\$1,145,023,748	\$1,134,992,341	\$1,064,282,519
HIS contributions as a percentage of covered payroll	1.66%	1.66%	1.26%	1.15%

Note: (1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of Changes in Net Pension
Liability and Related Ratios – Early Retirement Plan
Last 10 Fiscal Years**

	2017	2016	2015	2014
Total Pension Liability:				
Interest	\$ 654,392	\$ 891,553	\$ 855,451	\$ 958,050
Differences Between Expected and Actual Experience	(78,680)	(89,247)	(9,066)	(96,760)
Changes of Assumptions	-	1,845,696	2,180,253	-
Benefit Payments, Including Refunds of Member Contributions	(1,931,650)	(1,958,864)	(2,031,448)	(2,023,059)
Net Change in Total Pension Liability	(1,355,938)	689,138	995,190	(1,161,769)
Total Pension Liability, Beginning	27,141,522	26,452,384	25,457,194	26,618,963
Total Pension Liability, Ending (A)	<u>\$ 25,785,584</u>	<u>\$ 27,141,522</u>	<u>\$ 26,452,384</u>	<u>\$ 25,457,194</u>
Plan Fiduciary Net Position:				
Employer Contributions	\$ 1,185,000	\$ 1,114,742	\$ 1,410,653	\$ 1,355,705
Net Investment Income	(11,048)	260,643	122,078	80,327
Benefit Payments, Including Refunds of Member Contributions	(1,931,650)	(1,958,864)	(2,031,448)	(2,023,059)
Administrative Expense	(40,901)	(42,425)	(44,794)	(12,540)
Net Change in Plan Fiduciary Net Position	(798,599)	(625,904)	(543,511)	(599,567)
Plan Fiduciary Net Position, Beginning	11,832,983	12,458,887	13,002,398	13,601,965
Plan Fiduciary Net Position, Ending (B)	<u>\$ 11,034,384</u>	<u>\$ 11,832,983</u>	<u>\$ 12,458,887</u>	<u>\$ 13,002,398</u>
Net Pension Liability, Ending (A)-(B)	<u>\$ 14,751,200</u>	<u>\$ 15,308,539</u>	<u>\$ 13,993,497</u>	<u>\$ 12,454,796</u>
Plan Fiduciary Net Position As a Percentage of the Total Pension Liability	42.79%	43.60%	47.10%	51.08%
Covered Payroll	N/A	N/A	N/A	N/A
Net Pension Liability As a Percentage of Covered Employee Payroll	N/A	N/A	N/A	N/A

Notes to Schedule:

Benefit Changes: As of July 1, 2010, the Supplemental Early Retirement Pension Plan was closed to any new participants.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

THIS PAGE INTENTIONALLY LEFT BLANK

**Schedule of District Contributions – Early Retirement Plan
Last 10 Fiscal Years**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Actuarially Determined Contribution	\$1,147,174	\$1,054,194	\$1,095,221	\$1,402,918	\$1,381,913
Contributions in Relation to the Actuarially Determined Contribution	1,185,000	1,114,742	1,410,653	1,401,167	1,383,258
Contributions Deficiency (Excess)	<u>\$ (37,826)</u>	<u>\$ (60,548)</u>	<u>\$ (315,432)</u>	<u>\$ 1,751</u>	<u>\$ (1,345)</u>
Covered Payroll	N/A	N/A	N/A	N/A	N/A
Contributions as a Percentage of Covered Payroll	N/A (A)	N/A (A)	N/A (A)	N/A (A)	N/A (A)

Notes to Schedule:

(A) As of July 1, 2010, the Supplemental Early Retirement Pension Plan was closed to any new participants.

Valuation Date: Actuarially determined contribution rates are calculated on July 1, 1 year prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Aggregate
Asset Valuation Method	Market Value
Inflation	2.5%
Salary Increases	0.0%
Investment Rate of Return	2.5%, net of pension plan investment expense, including inflation.
Retirement Age	N/A
Mortality	Rates were based on the RP2000 Generational, 100% Annuitant White Collar – Female, Scale BB, 50% Annuitant White Collar / 50% Annuitant Blue Collar – Male, Scale BB.

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$1,341,630	\$1,317,182	\$ 2,251,844	\$ 2,063,437	\$ 3,690,335
879,714	1,764,068	2,450,808	1,801,801	3,756,041
<u>\$ 461,916</u>	<u>\$ (446,886)</u>	<u>\$ (198,964)</u>	<u>\$ 261,636</u>	<u>\$ (65,706)</u>
N/A	N/A	\$22,676,884	\$31,812,283	\$40,602,385
N/A (A)	N/A (A)	10.81%	5.66%	9.25%

Schedule of Investment Returns – Early Retirement Plan

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Annual Money-Weighted Rate of Return, Net of Investment Expense	2.50%	2.50%	3.50%	3.50%	3.50%

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Pass - Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
Clustered				
Child Nutrition Cluster:				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	17002	\$ -	\$ 22,358,033.01
National School Lunch Program	10.555	17001, 17003	-	62,328,902.61
Summer Food Service Program for Children	10.559	16006, 16007, 17006, 17007	-	1,816,213.40
Total Child Nutrition Cluster			-	86,503,149.02
Student Financial Assistance Cluster:				
United States Department of Education:				
Federal Supplemental Educational Opportunity Grants	84.007	N/A	-	44,071.98
Federal Work-Study Program	84.033	N/A	-	35,480.31
Federal Pell Grant Program	84.063	N/A	-	3,322,412.95
Total Student Financial Assistance Cluster			-	3,401,965.24
School Improvement Grants Cluster:				
United States Department of Education:				
Florida Department of Education:				
School Improvement Grants	84.377	126	-	1,031,847.01
Special Education Cluster:				
United States Department of Education:				
Special Education - Grants to States:				
Florida Department of Education	84.027	262, 263	-	44,244,895.55
University of South Florida		None	-	3,936.94
Total Special Education - Grants to States	84.027		-	44,248,832.49
Special Education - Preschool Grants:				
Florida Department of Education	84.173	266, 267	-	868,383.74
Total Special Education Cluster			-	45,117,216.23
Child Care and Development Cluster:				
United States Department of Health and Human Services:				
Child Care and Development Block Grant:				
Florida Department of Children and Families	93.575	LC937	-	119,449.34
Hillsborough County School Readiness Coalition		SR1617	-	16,455,257.28
Total Child Care and Development Block Grant	93.575		-	16,574,706.62
Child Care Mandatory and Matching Funds of the Child Care and Development Fund:				
Hillsborough County School Readiness Coalition	93.596	SR1617	-	13,146,660.23
Total Child Care and Development Cluster			-	29,721,366.85
Not Clustered				
United States Department of Agriculture:				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	4272	-	4,461,917.76
Florida Department of Agriculture and Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	17004	-	1,338,950.00
Total United States Department of Agriculture			-	5,800,867.76
United States Department of Defense:				
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	N/A	-	93,126.26
Total United States Department of Defense			-	93,126.26

(Continued)

**Hillsborough County District School Board
Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2017**

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Pass - Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
United States Department of Labor:				
Florida Department of Education:				
National Farmworker Jobs Program	17.264	405	\$	\$ 327,034.01
Disability Employment Policy Development	17.720	HS/HT 16-17	-	169.07
Total United States Department of Labor			-	327,203.08
National Aeronautics and Space Administration:				
University of Central Florida:				
Education	43.008	66016040-17	-	4,512.80
National Science Foundation:				
University of South Florida:				
Education and Human Resources	47.076	1777-1092-00-C	-	9,659.00
United States Department of Education:				
Impact Aid	84.041	N/A	-	366,427.36
Indian Education - Grants to Local Educational Agencies	84.060	N/A	-	10,722.00
Safe and Drug-Free Schools and Communities - National Programs	84.184	N/A	-	1,532,871.20
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	N/A	-	402,540.92
Transition to Teaching	84.350	N/A	-	281,186.74
Teacher Incentive Fund	84.374	N/A	-	12,860,288.02
Investing in Innovation (i3) Fund	84.411	N/A	-	457,984.60
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 192, 193, 194	-	2,063,676.55
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	-	63,678,964.06
Migrant Education-State Grant Program	84.011	217	-	3,978,941.33
Career and Technical Education - Basic Grants to States	84.048	161	-	2,444,943.10
Education for Homeless Children and Youth	84.196	127	-	129,435.30
Charter Schools	84.282	298	35,209.57	35,209.57
Twenty-First Century Community Learning Centers	84.287	244	150,453.60	150,453.60
English Language Acquisition State Grants	84.365	102	-	3,537,108.06
Mathematics and Science Partnerships	84.366	235	-	789,820.93
Improving Teacher Quality State Grants	84.367	224	-	8,212,726.99
University of South Florida				
Education Research, Development and Dissemination	84.305	5810-1023-00-A	-	85,824.19
Florida Gulf Coast University				
Special Education - State Personnel Development	84.323	12041-16-BCSD	-	28,442.01
Total United States Department of Education			185,663.17	101,047,566.53
United States Department of Health and Human Services:				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	N/A	-	14,594.12
Florida Department of Children and Families:				
Refugee and Entrant Assistance - State Administered Programs	93.566	LK179, LK193	-	914,072.33
Refugee and Entrant Assistance - Discretionary Grants	93.576	LK179	-	441,212.67
Refugee and Entrant Assistance - Targeted Assistance Grants	93.584	LK179	-	904,048.65
Hillsborough County School Readiness Coalition:				
Temporary Assistance for Needy Families	93.558	SR1617	-	12,135,700.02
Social Services Block Grant	93.667	SR1617	-	37,597.69
Hillsborough County:				
Head Start	93.600	None	-	10,661,579.30
Florida Department of Health:				
Children's Health Insurance Program	93.767	HB331	-	422,772.00
Total United States Department of Health and Human Services:			-	25,531,576.78
Total Expenditures of Federal Awards			\$ 185,663.17	\$ 298,590,056.56

The accompanying notes are an integral part of this schedule.

(Continued)

- Notes: (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Hillsborough County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.
- (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
- (4) Noncash Assistance – National School Lunch Program. Includes \$6,252,757.43 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
- (5) Impact Aid. Expenditures are related to grant number/program 19-FL-2018-0202.
- (6) Head Start. Expenditures include \$1,802,967.91 for grant number/program year 04CH3035/47 and \$8,858,611.39 for grant number/program year 04CH4768/03.



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Hillsborough County District School Board, as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 30, 2018, included under the heading **INDEPENDENT AUDITOR'S REPORT**. Our report includes a reference to other auditors who audited the financial statements of the school internal funds and the aggregate discretely presented component units, as described in our report on the District's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a

timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully submitted,

A handwritten signature in black ink, reading "Sherrill F. Norman". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Sherrill F. Norman, CPA
Tallahassee, Florida
March 30, 2018



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Report on Compliance for the Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on the Major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

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

Respectfully submitted,

A handwritten signature in black ink, reading "Sherrill F. Norman". The signature is fluid and cursive, with the first name "Sherrill" and last name "Norman" clearly legible, and "F." as a middle initial.

Sherrill F. Norman, CPA
Tallahassee, Florida
March 30, 2018

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major Federal program:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor’s report issued on compliance for major Federal program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major Federal program:	
CFDA Number: 84.010	Name of Federal Program or Cluster: Title I Grants to Local Educational Agencies
Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
Auditee qualified as low risk auditee?	Yes

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters are reported.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

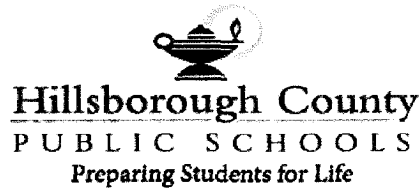
No matters are reported.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for the Federal awards audit finding included in the prior audit report.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

School Board
Sally A. Harris, Chair
Tamara P. Shamburger, Vice Chair
Lynn L. Gray
April Griffin
Melissa Shively
Cindy Stuart
Susan L. Valdes



Superintendent of Schools
Jeff Eakins

Deputy Superintendent
Van Ayres

Chief of Schools
Harrison Peters

Chief Business Officer
Gretchen Saunders

Audit Report No. (Finding No.)	Program/Area	Brief Description	Status	Comments
KPMG LLP (2016-001)	Federal Pell Grant Program (CFDA No. 84.063)	The District did not always timely return Federal Pell Program funds to the U.S. Department of Education.	Fully Corrected.	

Raymond O. Shelton School Administrative Center • 901 East Kennedy Blvd. • Tampa, FL 33602-3507 • Website: www.sdhc.k12.fl.us
School District Main Office: 813-272-4000 • P.O. Box 3408 • Tampa, FL 33601-3408

FINDINGS AND RECOMMENDATIONS

Finding 1: Ad Valorem Taxation

State law¹ allows the District to levy ad valorem taxes for capital outlay purposes within specified millage rates subject to certain precedent conditions. Allowable uses of ad valorem tax levy proceeds include, among other things, funding new construction and remodeling projects; maintenance, renovation, and repair of existing school plants; purchases of new and replacement equipment; certain enterprise

¹ Section 1011.71, Florida Statutes.

resource software used to support Districtwide administration or State-mandated reporting requirements; and property and casualty insurance premiums to insure educational and ancillary plants subject to certain conditions and limitations. Also, State law² provides a definition of maintenance and repair that specifically excludes custodial and groundskeeping functions.

The District accounts for ad valorem tax levy proceeds in the Capital Projects – Local Capital Improvement Fund (LCI Fund). For the 2019-20 fiscal year, the District's LCI Fund expenditures totaled \$64.2 million and transfers to the General Fund totaled \$40.2 million. According to District personnel, the Budget and Operations Accounting Departments prepare budgets for each LCI Fund. To help ensure compliance with the restrictions imposed by State law, Operations Accounting Department accountants review purchase orders, invoices, and other documented support before LCI Fund disbursements and transfers are made.

As part of our audit procedures, we examined District job descriptions, vendor invoices, and other District records supporting selected LCI Fund expenditures and transfers totaling \$13 million and \$10.1 million, respectively, to determine their propriety. As summarized in Table 1, we found that LCI Fund transfers totaling \$778,407 were used to pay personnel and vendor costs that did not appear to be allowable uses of ad valorem tax levy proceeds.

Table 1
Local Capital Improvement Fund
Questioned Costs
2019-20 Fiscal Year

Questioned Cost Descriptions	Amount
Salaries and Benefits Expenditures for:	
13 Operator 1, Special Equipment Personnel	\$380,554
2 Operator 2, Special Equipment Personnel	51,098
4 Technician, Restoration Personnel	66,540
1 Mechanic 1, Garden Equipment Personnel	44,375
1 Storekeeper 1 Personnel	30,901
Other Expenditures:	
4 Payments to Vendors	204,939
Total	<u>\$778,407</u>

Specifically, the District LCI Fund transfers were used to pay:

- Salaries and benefits totaling \$555,546 for employees in 13 Operator 1, Special Equipment and 2 Operator 2, Special Equipment positions. However, the related job descriptions listed groundskeeping duties, such as operating tractors and other mowing equipment; operating hand tools and equipment such as chain saws, weed eaters, and blowers; and performing groundskeeping of trees, lawns, and athletic fields, which are not allowable uses for the ad valorem tax levy proceeds.

In response to our inquiries, District personnel indicated that for 5 of the 15 employees the assigned duties, such as repair and maintenance of fences, irrigation systems, and land drainage and grading, were allowable ad valorem tax levy uses. Notwithstanding, although we requested,

² Section 1013.01(12), Florida Statutes.

personnel activity reports³ or other District records were not provided to demonstrate the extent that the personnel costs for these 5 employees should be allocated to the LCI Fund. We extended our procedures by interviewing the 5 employees and determined that employee work efforts for allowable activities totaled \$123,894, resulting in ad valorem tax levy questioned costs totaling \$431,652.

- Salaries and benefits totaling \$110,900 for employees in 4 Technician, Restoration positions with duties that included cleaning, housekeeping, maintenance repairs, and restoration of District facilities. Although we requested, District records, such as personnel activity reports, were not provided to evidence the time spent by these employees on allowable uses of ad valorem tax levy proceeds. We extended our procedures, interviewed the employees' supervisor, and determined that the employees' work efforts for allowable ad valorem tax levy uses totaled \$44,360, resulting in ad valorem tax levy questioned costs totaling \$66,540.
- Salaries and benefits totaling \$75,276 for employees in a Mechanic 1, Garden Equipment position and a Storekeeper 1 position; although, the two employees provided services that did not appear to represent allowable ad valorem tax levy uses. The Mechanic 1, Garden Equipment employee inspected, maintained, and repaired groundskeeping equipment and the Storekeeper 1 employee maintained inventory stock levels and pumped gas and diesel fuel. In response to our inquiries, District personnel agreed that these salaries and benefits represented questioned costs.
- Four vendor payments totaling \$204,939 for various unallowable ad valorem tax levy uses, including a diesel fuel additive for reducing pollution, personal protective equipment (face masks), a wrap lens for a ceiling light, and a battery for custodial equipment. In response to our inquiries, District personnel agreed that payments for these items represented questioned costs.

District personnel indicated that various District Budget, Maintenance, and other personnel reviewed General Fund expenditures funded by the transfer but lacked a full understanding of ad valorem tax levy use restrictions. Without adequate training to provide applicable personnel with a thorough understanding of the allowable and unallowable uses for ad valorem tax levy proceeds and effective monitoring controls, there is an increased risk for the District to violate the expenditure restrictions governing use of the proceeds. A similar finding was noted in our report No. 2018-173.

Recommendation: The District should enhance procedures to ensure and demonstrate that ad valorem tax levy proceeds are only used for allowable purposes. Such enhancements should include appropriate training for District employees who prepare and review transfers of ad valorem tax levy proceeds and the maintenance of records, such as personnel activity reports, to support the amount of the proceeds used as compensation for District employee services.

Stephanie Heaton - General Manager, Payment and Accounting Services

Finance Services

901 E. Kennedy Boulevard

Tampa, Florida 33602 813-272-4292

stephanie.heaton@sdhc.k12.fl.us

Preparing Students for Life

**HILLSBOROUGH COUNTY
DISTRICT SCHOOL BOARD**

For the Fiscal Year Ended
June 30, 2020



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2019-20 fiscal year, Addison Davis served as Acting Superintendent of the Hillsborough County Schools from March 23, 2020, Jeff Eakins served as Superintendent before that date, and the following individuals served as School Board Members:

	<u>District No.</u>
Steve Cona, Vice Chair from 11-19-19	1
Dr. Stacy Hahn	2
Cindy Stuart	3
Melissa Snively, Chair from 11-19-19, Vice Chair through 11-18-19	4
Tamara Shamburger, Chair through 11-18-19	5
Karen Perez	6
Lynn Gray	7

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

The team leader was M. Cecilia Brown, and the audit was supervised by Anna A. McCormick, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at tedwaller@aud.state.fl.us or by telephone at (850) 412-2887.

This report and other reports prepared by the Auditor General are available at:

FLAuditor.gov

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

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

HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD

TABLE OF CONTENTS

	Page No.
SUMMARY	i
INDEPENDENT AUDITOR'S REPORT	
Report on the Financial Statements	1
Other Reporting Required by <i>Government Auditing Standards</i>	3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS	
Statement of Net Position.....	13
Statement of Activities.....	14
Balance Sheet – Governmental Funds.....	16
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	18
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	20
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	22
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	23
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue – Other Fund.....	24
Statement of Net Position – Proprietary Funds.....	25
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	26
Statement of Cash Flows – Proprietary Funds	27
Statement of Fiduciary Net Position – Fiduciary Funds	28
Statement of Changes in Fiduciary Net Position – Fiduciary Funds.....	29
Notes to Financial Statements.....	30
OTHER REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Changes in the District's Total OPEB Liability and Related Ratios.....	71
Schedule of the District's Proportionate Share of the Net Pension Liability – Florida Retirement System Pension Plan	71
Schedule of District Contributions – Florida Retirement System Pension Plan	71
Schedule of the District's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan	72
Schedule of District Contributions – Health Insurance Subsidy Pension Plan.....	72

**HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS (CONTINUED)**

	Page No.
OTHER REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)	
Schedule of Changes in Net Pension Liability and Related Ratios – Early Retirement Plan	72
Schedule of District Contributions – Early Retirement Plan	73
Schedule of Investment Returns – Early Retirement Plan	73
Notes to Required Supplementary Information	74
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	76
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	78
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	80
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	83
PRIOR AUDIT FOLLOW-UP.....	84
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS.....	85

SUMMARY

SUMMARY OF REPORT ON FINANCIAL STATEMENTS

Our audit disclosed that the basic financial statements of the Hillsborough County District School Board (District) were presented fairly, in all material respects, in accordance with prescribed financial reporting standards.

SUMMARY OF REPORT ON INTERNAL CONTROL AND COMPLIANCE

Our audit did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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

SUMMARY OF REPORT ON FEDERAL AWARDS

We audited the District's compliance with applicable Federal awards requirements. The Title I and Education Stabilization Fund programs were audited as major Federal programs. The results of our audit indicated that the District materially complied with the requirements that could have a direct and material effect on each of its major Federal programs.

AUDIT OBJECTIVES AND SCOPE

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

- Presented the District's basic financial statements in accordance with generally accepted accounting principles;
- Established and implemented internal control over financial reporting and compliance with requirements that could have a direct and material effect on the financial statements or on the District's major Federal programs;
- Complied with the various provisions of laws, rules, regulations, contracts, and grant agreements that are material to the financial statements, and those applicable to the District's major Federal programs; and
- Taken corrective actions for findings included in prior audit reports.

The scope of this audit included an examination of the District's basic financial statements and the accompanying Schedule of Expenditures of Federal Awards, as of and for the fiscal year ended June 30, 2020. We obtained an understanding of the District's environment, including its internal control, and assessed the risk of material misstatement necessary to plan the audit of the basic financial statements and Federal awards. We also examined various transactions to determine whether they were executed, in both manner and substance, in accordance with governing provisions of laws, rules, regulations, contracts, and grant agreements.

AUDIT METHODOLOGY

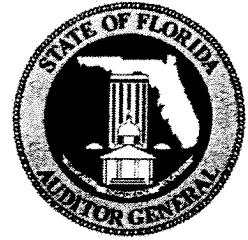
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform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



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Hillsborough County District School Board, as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the aggregate discretely presented component units, which represent 100 percent of the transactions and account balances of the aggregate discretely presented component units columns. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the aggregate discretely presented component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Hillsborough County District School Board, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the general and major special revenue funds for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that **MANAGEMENT'S DISCUSSION AND ANALYSIS, the Schedule of Changes in the District's Total OPEB Liability and Related Ratios, Schedule of the District's Proportionate Share of the Net Pension Liability – Florida Retirement System Pension Plan, Schedule of District Contributions – Florida Retirement System Pension Plan, Schedule of the District's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan, Schedule of District Contributions – Health Insurance Subsidy Pension Plan, Schedule of Changes in Net Pension Liability and Related Ratios – Early Retirement Plan, Schedule of District Contributions – Early Retirement Plan, Schedule of Investment Returns – Early Retirement Plan and Notes to Required Supplementary Information**, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion

or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters included under the heading **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Respectfully submitted,

A handwritten signature in black ink, reading "Sherrill F. Norman". The signature is fluid and cursive, with the first name "Sherrill" being more prominent.

Sherrill F. Norman, CPA
Tallahassee, Florida
March 25, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

The School District of Hillsborough County's (the "District") management's discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the District's financial activity, (c) identify changes in the District's financial position (its ability to address the next and subsequent years' challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the District's financial statements.

OVERVIEW OF FINANCIAL STATEMENTS

This MD&A is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the District's finances in a manner similar to the corporate private sector.

The statement of net position details information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the assets plus deferred outflows of resources minus liabilities and deferred inflows of resources being reported as net position. This statement combines the governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the District has changed.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported when the underlying obligation/event giving rise to the change occurs, regardless of the timing of the related cash flows. This statement is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or component units.

The government-wide financial statements include not only the District but its component units as well. The Hillsborough School Board Leasing Corporation, although legally separate, functions for all practical purposes, as a department of the District, and therefore has been included as an integral part of the primary government. Several separate public charter schools are included as discretely presented component units.

Key financial highlights included assets and deferred outflows of resources exceeding its liabilities and deferred inflows of resources by \$609,298,745.42 (net position). Of this amount \$(1,292,498,812.01) represents a deficit unrestricted net position. This deficit balance was attributed to the effects of the long-term liabilities, such as, other postemployment benefits, compensated absences, and pension

benefits (FRS and Pension Trust). See Notes II.D.1., II.D.2., II.E., and II.J.4. to the financial statements for additional information.

Fund Financial Statements

Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. 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. Funds are established for various purposes and the Fund Financial Statements allow for the demonstration of sources and uses and/or budgetary compliance associated therewith. All funds of the District can be divided into three major categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental funds focus on the sources and uses of liquid resources and balances of spendable resources available at the end of the fiscal year.

This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. Because the focus is narrower than that of government-wide financial statements, it is useful to compare it to the information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term financial decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Reconciliation between the government-wide and the governmental fund financial information is necessary because of the different measurement focus (current financial resources versus economic resources); such reconciliation is reflected on the page following each statement. The flow of current financial resources reflects bond proceeds and interfund transfers as other financing sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation eliminates these transactions and incorporates the capital assets and long-term obligations (bonds and others) into the governmental activities column in the government-wide statements.

The District maintains ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Special Revenue – Other Fund, Debt Service – Other Fund, Capital Projects – Local Capital Improvement Fund, and Capital Projects – Other Fund that are considered to be major funds. Data from the other five governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for all of its governmental funds.

Proprietary Funds: The District maintains internal service funds as its only proprietary fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses internal service funds to account for its group health insurance, workers' compensation, and liability self-insurance activities.

Fiduciary Funds: The District is the trustee, or fiduciary, for its employee pension plans. It is also responsible for other assets that, because of a trust agreement, can be used only for the trust beneficiaries. Additionally, the District uses agency funds to account for resources held for student activities and groups. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. The District excludes these activities from the government-wide financial statements because the District cannot use these assets to finance any of its ongoing operations.

Notes to Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's other postemployment benefits and net pension liabilities and early retirement plan:

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$609,298,745.42 at the end of the current fiscal year.

By far the largest portion of the District's net position reflects its net investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt and deferred outflows of resources used to acquire those assets that is still outstanding. The District uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

The following is a summary of the District's net position as of June 30, 2020, compared to net position as of June 30, 2019:

Net Position, End of Year

	Governmental Activities	
	6-30-20	6-30-19
Current and Other Assets	\$ 518,449,981.28	\$ 581,710,429.89
Capital Assets	<u>2,359,085,880.06</u>	<u>2,228,116,512.88</u>
Total Assets	<u>2,877,535,861.34</u>	<u>2,809,826,942.77</u>
Deferred Outflows of Resources	<u>463,220,524.76</u>	<u>474,536,955.05</u>
Long-Term Liabilities	2,371,603,192.34	2,296,489,847.73
Other Liabilities	<u>130,855,676.39</u>	<u>115,422,494.50</u>
Total Liabilities	<u>2,502,458,868.73</u>	<u>2,411,912,342.23</u>
Deferred Inflows of Resources	<u>228,998,771.95</u>	<u>247,912,358.17</u>
Net Position:		
Net Investment in Capital Assets	1,613,591,692.11	1,413,056,434.15
Restricted	288,205,865.32	323,024,460.53
Unrestricted (Deficit)	<u>(1,292,498,812.01)</u>	<u>(1,111,541,697.26)</u>
Total Net Position	<u>\$ 609,298,745.42</u>	<u>\$ 624,539,197.42</u>

An additional portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The District's net position decreased by \$15,240,452.00 from last year due to current year operations and an overall increase in long-term liabilities.

Governmental activities decreased the District's net position by \$15,240,452.00. Key elements of this decrease are as follows:

Operating Results for the Fiscal Year Ended

	Governmental Activities	
	6-30-20	6-30-19
Program Revenues:		
Charges for Services	\$ 40,662,831.80	\$ 49,246,439.30
Operating Grants and Contributions	95,815,217.56	99,735,199.92
Capital Grants and Contributions	8,532,487.44	11,854,203.43
General Revenues:		
Property Taxes, Levied for Operational Purposes	502,573,170.30	491,198,782.81
Property Taxes, Levied for Capital Projects	162,752,745.97	149,920,705.34
Local Sales Taxes	158,831,209.47	83,400,233.95
Grants and Contributions Not Restricted to Specific Programs	1,394,397,743.30	1,351,725,745.67
Unrestricted Investment Earnings	7,674,853.88	12,037,450.76
Miscellaneous	80,135,426.19	93,200,322.81
Total Revenues	2,451,375,685.91	2,342,319,083.99
Functions/Program Expenses:		
Instruction	1,438,853,827.16	1,316,307,017.38
Student Support Services	106,252,733.24	94,847,824.66
Instructional Media Services	26,952,854.28	25,634,582.43
Instruction and Curriculum Development Services	63,833,279.99	57,125,781.05
Instructional Staff Training Services	43,106,508.35	34,354,918.11
Instruction-Related Technology	39,983,904.23	38,549,651.20
Board	3,445,550.82	2,509,693.04
General Administration	12,697,730.21	11,045,908.15
School Administration	121,453,058.60	111,524,177.96
Facilities Acquisition and Construction	175,056,831.98	142,492,417.99
Fiscal Services	7,208,599.75	7,059,482.37
Food Services	119,809,644.00	120,864,886.34
Central Services	25,814,003.74	23,648,340.25
Student Transportation Services	68,510,222.56	70,821,430.32
Operation of Plant	132,523,746.02	130,484,364.83
Maintenance of Plant	33,335,837.97	30,420,144.98
Administrative Technology Services	181,444.45	169,923.68
Community Services	20,073,098.79	56,439,777.87
Unallocated Interest on Long-Term Debt	27,334,828.82	29,414,797.45
Unallocated Depreciation Expense	188,432.95	459,049.49
Total Functions/Program Expenses	2,466,616,137.91	2,304,174,169.55
Change in Net Position	(15,240,452.00)	38,144,914.44
Net Position - Beginning	624,539,197.42	586,394,282.98
Net Position - Ending	\$ 609,298,745.42	\$ 624,539,197.42

The increase in unrestricted grants and contributions revenue of \$42,671,997.63 is a result of an increase in Florida Education Finance Program funding and grants awarded to the District. Property taxes levied for operational purposes increased \$11,374,387.49 during the year as a result of an increase in assessed values. The addition of a voter approved sales tax referendum added \$128,094,380.36 of revenue earmarked for school renovations and major improvements.

Expenses increased primarily due to the increase in salaries and benefits, daily operations, maintenance of facilities and equipment, and pension expenses.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$391,399,250.43, a decrease of \$72,060,076.50 as compared to the prior year.

Major Governmental Funds

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$70,816,845.16, while the total fund balance was \$118,237,819.99. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 4 percent of total General Fund expenditures, while total fund balance represents 6 percent of that same amount. The fund balance decrease of \$32,279,942.89 in the current year was due to an increase in expenditures (salaries and benefits, technology related professional services, agreement for technical services, other personal services, repairs and technology related repairs, utilities, other purchased services, substitute teachers, increase in the number of students leaving the District for other choice option schools without a reduction in staff, technology related library books, direct purchased materials, computer hardware, legal settlements, and rentals). In addition to the increase expenditures, there was also a reduction in local revenue related to the COVID-19 pandemic such as fee-based programs, athletics revenues, and interest income.

The Special Revenue – Other Fund revenues and expenditures remain fairly constant compared to the prior fiscal year.

The Debt Service – Other Fund decreased this year over the last fiscal year due to defeasement and refundings.

The Capital Projects – Local Capital Improvement Fund's ending fund balance of \$12,513,742.56 decreased \$2,474,822.52 from the prior year. Taxes for capital outlay were \$12,832,040.63 more this year while operational expenditures for various projects also increased \$24,370,352.02 over the last year. This was attributed to new construction, major renovation and repairs, and the purchase of school buses. In addition, transfers out totaled \$105,375,243.57 to cover expenditures related to capital improvement, but not recorded in those funds.

Capital Projects – Other Fund includes the Certificates of Participation funds. Overall, there was a decrease of \$35,507,081.20 from the prior year fund balance of \$152,716,446.57 to a current year fund

balance of \$117,209,365.37. This change was primarily due to an increase in expenditures related to new construction, major renovation and repairs, and the purchase of school buses and security vehicles.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the fiscal year, the District revised its budget and brought amendments to the District's governing board (School Board) on a monthly basis. These amendments are needed to adjust to actual revenues and direct resources where needed. The School Board approves the final amendment to the budget after fiscal year end.

Budget appropriations increased \$63,239,777.74 from the original budget to the final amended budget. The growth was due to increases in the number of approved charter schools and their corresponding enrollment as well as additional expenditures incurred to the District.

Actual expenditures were \$59,363,786.04 below the final amended expenditure budget. Unexpended appropriations of \$59,363,786.04 were composed of the following: (1) \$38,712,576.62 in restricted programs, (2) \$4,585,126.26 categorized as nonspendable, (3) \$4,123,262.95 in other earmarked assigned funds, and (4) \$11,942,820.21 in other unexpended budget items.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2020, amounts to \$2,359,085,880.06 (net of accumulated depreciation). This investment in capital assets is comprised of the following:

	Governmental Activities	
	2020	2019
Land	\$ 159,883,408.50	\$ 159,327,667.18
Land Improvements	95,769,611.31	95,769,611.31
Construction in Progress	122,269,344.26	89,941,802.94
Improvements Other than Buildings	78,937,838.51	71,198,210.13
Buildings and Systems	1,827,669,005.82	1,737,291,749.16
Furniture, Fixtures and Equipment	20,357,728.06	23,272,199.96
Leasehold Improvements	6,272,557.03	6,404,161.24
Motor Vehicles	47,568,668.46	43,516,337.40
Computer Software	357,718.11	1,394,773.56
Total Capital Assets, Net	\$ 2,359,085,880.06	\$ 2,228,116,512.88

This year's addition of \$235,243,503.41, excluding transfers from construction in progress, is comprised of several renovation projects. The total of capital assets increased due to renovation and repair funded by the voter-approved sales tax referendum.

See Note II.C. to the financial statements for more information on the District's capital assets.

Long-Term Debt

At the end of the current fiscal year, the District had total borrowed and bonded debt outstanding of \$777,801,165.32, which includes unamortized bond premiums of \$65,478,165.32.

	<u>2020</u>	<u>2019</u>
Bonds Payable	\$ 147,500,176.74	\$ 166,434,273.96
Certificates of Participation	630,300,988.58	674,631,337.68
Total Long-term Debt	<u>\$ 777,801,165.32</u>	<u>\$ 841,065,611.64</u>

The District's total borrowed and bonded debt decreased by \$63,264,446.32 (net of repayment of principal on outstanding debt) during the current fiscal year. The decrease is approximately equal to the payment of principal.

The District's bond ratings are as follows:

	<u>Sales Tax Revenue Bonds</u>
	<u>Underlying</u>
Moody's	A2
Standard & Poor's	A
Fitch IBCA	A-
	<u>Certificates of Participation</u>
	<u>Underlying</u>
Moody's	Aa3
Standard & Poor's	AA-
Fitch IBCA	A+

See Notes II.J.1. through II.J.4. to the financial statements for more information on the District's long-term debt.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the School District of Hillsborough County's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Accounting Services, 901 E. Kennedy Blvd., Tampa, Florida 33602, or call (813) 272-4292.

THIS PAGE INTENTIONALLY LEFT BLANK

BASIC FINANCIAL STATEMENTS

Hillsborough County District School Board Statement of Net Position June 30, 2020

	Primary Government Governmental Activities	Component Units
ASSETS		
Cash	\$ 216,539,278.25	\$ 62,383,097.00
Investments	169,955,047.34	6,676,127.00
Accounts Receivable	6,824,953.21	5,579,044.00
Due from Other Agencies	118,991,970.61	344,407.00
Prepaid Items	-	1,100,266.00
Inventories	6,138,731.87	-
Other Assets	-	122,454.00
Capital Assets:		
Nondepreciable Capital Assets	377,922,364.07	21,180,790.00
Depreciable Capital Assets, Net	1,981,163,515.99	146,486,053.00
TOTAL ASSETS	2,877,535,861.34	243,872,238.00
DEFERRED OUTFLOWS OF RESOURCES		
OPEB	47,860,133.00	-
Pensions	383,053,414.39	-
Accumulated Decrease in Fair Value of Hedging Derivatives	-	145,861.00
Deferred Charge on Refunding	32,306,977.37	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	463,220,524.76	145,861.00
LIABILITIES		
Accrued Salaries and Benefits	1,780,202.23	6,426,579.00
Payroll Deductions and Withholdings	3,675,735.38	620,039.00
Accounts Payable	68,982,871.58	12,110,453.00
Construction Contracts Payable - Retained Percentage	11,620,895.56	-
Due to Other Agencies	9,270,861.63	2,278.00
Accrued Interest Payable	13,091,082.59	401,793.00
Deposits Payable	285,073.54	-
Unearned Revenue	22,148,953.88	612,206.00
Long-Term Liabilities:		
Portion Due Within 1 Year	86,218,507.44	13,620,832.00
Portion Due After 1 Year	2,285,384,684.90	162,786,193.00
TOTAL LIABILITIES	2,502,458,868.73	196,580,373.00
DEFERRED INFLOWS OF RESOURCES		
OPEB	47,756,721.00	-
Pensions	181,242,050.95	-
TOTAL DEFERRED INFLOWS OF RESOURCES	228,998,771.95	-
NET POSITION		
Net Investment in Capital Assets	1,613,591,692.11	4,994,444.00
Restricted for:		
State Required Carryover Programs	35,171,286.77	-
Debt Service	71,259,676.81	5,829,924.00
Capital Projects	136,730,714.49	2,043,345.00
Food Service	40,459,060.99	-
Other Purposes	4,585,126.26	153,302.00
Unrestricted	(1,292,498,812.01)	34,416,711.00
TOTAL NET POSITION	\$ 609,298,745.42	\$ 47,437,726.00

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

**Hillsborough County District School Board
Statement of Activities
For the Fiscal Year Ended June 30, 2020**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
Instruction	\$ 1,438,853,827.16	\$ 20,890,367.11	\$ -	\$ -
Student Support Services	106,252,733.24	-	-	-
Instructional Media Services	26,952,854.28	-	-	-
Instruction and Curriculum Development Services	63,833,279.99	-	-	-
Instructional Staff Training Services	43,106,508.35	-	-	-
Instruction-Related Technology	39,983,904.23	-	-	-
Board	3,445,550.82	-	-	-
General Administration	12,697,730.21	-	-	-
School Administration	121,453,058.60	-	-	-
Facilities Acquisition and Construction	175,056,831.98	-	-	6,452,433.40
Fiscal Services	7,208,599.75	-	-	-
Food Services	119,809,644.00	17,445,615.68	95,815,217.56	-
Central Services	25,814,003.74	-	-	-
Student Transportation Services	68,510,222.56	2,326,849.01	-	-
Operation of Plant	132,523,746.02	-	-	-
Maintenance of Plant	33,335,837.97	-	-	-
Administrative Technology Services	181,444.45	-	-	-
Community Services	20,073,098.79	-	-	-
Unallocated Interest on Long-Term Debt	27,334,828.82	-	-	2,080,054.04
Unallocated Depreciation Expense*	188,432.95	-	-	-
Total Primary Government	\$ 2,466,616,137.91	\$ 40,662,831.80	\$ 95,815,217.56	\$ 8,532,487.44
Component Units				
Charter Schools	\$ 235,142,261.00	\$ 9,451,556.00	\$ 11,945,545.00	\$ 11,601,209.00

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Unrestricted Investment Earnings

Miscellaneous

Transfers:

Charter School Transfer

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning

Net Position - Ending

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

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

**Net (Expense) Revenue and Changes
in Net Position**

Primary Government	
Governmental Activities	Component Units
\$ (1,417,963,460.05)	\$ -
(106,252,733.24)	-
(26,952,854.28)	-
(63,833,279.99)	-
(43,106,508.35)	-
(39,983,904.23)	-
(3,445,550.82)	-
(12,697,730.21)	-
(121,453,058.60)	-
(168,604,398.58)	-
(7,208,599.75)	-
(6,548,810.76)	-
(25,814,003.74)	-
(66,183,373.55)	-
(132,523,746.02)	-
(33,335,837.97)	-
(181,444.45)	-
(20,073,098.79)	-
(25,254,774.78)	-
(188,432.95)	-
(2,321,605,601.11)	-
-	(202,143,951.00)
502,573,170.30	-
162,752,745.97	-
158,831,209.47	-
1,394,397,743.30	199,176,787.00
7,674,853.88	-
80,135,426.19	6,768,240.00
-	(1,066,230.00)
2,306,365,149.11	204,878,797.00
(15,240,452.00)	2,734,846.00
624,539,197.42	44,702,880.00
\$ 609,298,745.42	\$ 47,437,726.00

**Hillsborough County District School Board
Balance Sheet – Governmental Funds
June 30, 2020**

	<u>General Fund</u>	<u>Special Revenue - Other Fund</u>	<u>Debt Service - Other Fund</u>
ASSETS			
Cash	\$ 73,838,210.83	\$ 720,177.20	\$ 43,176.69
Investments	2,448,941.98	-	82,875,657.19
Accounts Receivable	6,042,943.39	5,585.50	-
Due from Other Funds	73,144,773.18	1,080,634.32	-
Due from Other Agencies	6,068,755.70	43,215,169.75	-
Inventories	4,585,126.26	-	-
TOTAL ASSETS	<u>\$ 166,128,751.34</u>	<u>\$ 45,021,566.77</u>	<u>\$ 82,918,833.88</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accrued Salaries and Benefits	\$ 1,780,120.37	\$ -	\$ -
Payroll Deductions and Withholdings	3,675,735.38	-	-
Accounts Payable	18,193,656.87	2,784,776.76	-
Due to Other Funds	13,479,619.68	40,049,677.42	-
Due to Other Agencies	9,270,301.58	560.05	-
Deposits Payable	126,887.44	2,248.90	-
Unearned Revenue	1,364,610.03	2,184,303.64	-
Total Liabilities	<u>47,890,931.35</u>	<u>45,021,566.77</u>	<u>-</u>
Fund Balances:			
Nonspendable:			
Inventories	4,585,126.26	-	-
Restricted for:			
State Required Carryover Programs	35,171,286.77	-	-
Local Carryover Programs	3,541,298.85	-	-
Debt Service	-	-	82,918,833.88
Capital Projects	-	-	-
Food Service	-	-	-
Total Restricted Fund Balance	<u>38,712,585.62</u>	<u>-</u>	<u>82,918,833.88</u>
Assigned for:			
District Operations	4,123,262.95	-	-
Unassigned Fund Balance	70,816,845.16	-	-
Total Fund Balances	<u>118,237,819.99</u>	<u>-</u>	<u>82,918,833.88</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 166,128,751.34</u>	<u>\$ 45,021,566.77</u>	<u>\$ 82,918,833.88</u>

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

Capital Projects - Local Capital Improvement Fund	Capital Projects - Other Fund	Other Governmental Funds	Total Governmental Funds
\$ 27,568,567.82	\$ 66,843,289.28	\$ 41,103,181.69	\$ 210,116,603.51
12,255,757.46	20,258,958.26	13,624,646.26	131,463,961.15
-	117,580.31	462,677.66	6,628,786.86
8,685,627.14	182,170.55	498,390.98	83,591,596.17
15,002.26	60,769,503.09	8,923,539.81	118,991,970.61
-	-	1,553,605.61	6,138,731.87
<u>\$ 48,524,954.68</u>	<u>\$ 148,171,501.49</u>	<u>\$ 66,166,042.01</u>	<u>\$ 556,931,650.17</u>
\$ -	\$ -	\$ 81.86	\$ 1,780,202.23
-	-	-	3,675,735.38
1,990,297.10	27,639,028.29	1,515,632.09	52,123,391.11
33,886,659.36	3,301,426.29	2,247,432.52	92,964,815.27
-	-	-	9,270,861.63
134,255.66	21,681.54	-	285,073.54
-	-	1,883,406.91	5,432,320.58
<u>36,011,212.12</u>	<u>30,962,136.12</u>	<u>5,646,553.38</u>	<u>165,532,399.74</u>
-	-	1,553,605.61	6,138,731.87
-	-	-	35,171,286.77
-	-	-	3,541,298.85
-	-	1,431,925.52	84,350,759.40
12,513,742.56	117,209,365.37	18,628,502.12	148,351,610.05
-	-	38,905,455.38	38,905,455.38
<u>12,513,742.56</u>	<u>117,209,365.37</u>	<u>58,965,883.02</u>	<u>310,320,410.45</u>
-	-	-	4,123,262.95
-	-	-	70,816,845.16
12,513,742.56	117,209,365.37	60,519,488.63	391,399,250.43
<u>\$ 48,524,954.68</u>	<u>\$ 148,171,501.49</u>	<u>\$ 66,166,042.01</u>	<u>\$ 556,931,650.17</u>

**Hillsborough County District School Board
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2020**

Total Fund Balances - Governmental Funds **\$ 391,399,250.43**

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

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. 2,359,085,880.06

The following deferred outflows are applicable to future periods and therefore are not reported in the funds.

Deferred Outflows Related to Refunding	\$ 32,306,977.37	
Deferred Outflows Related to Other Postemployment Benefits	47,860,133.00	
Deferred Outflows Related to Pensions	<u>383,053,414.39</u>	463,220,524.76

The following deferred inflows are applicable to future periods and therefore are not reported in the funds.

Deferred Inflows Related to Other Postemployment Benefits	\$ (47,756,721.00)	
Deferred Inflows Related to Pensions	<u>(181,242,050.95)</u>	(228,998,771.95)

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. 296,287.61

Long-term liabilities, including unamortized bond premiums, are not due and payable in the current period and, therefore, are not reported in the funds.

Other Postemployment Benefits Payable	\$ (208,572,211.00)	
Bonds Payable	(147,500,176.74)	
Certificates of Participation Payable	(630,300,988.58)	
Compensated Absences Payable	(197,641,636.64)	
Net Pension Liability	<u>(1,166,977,434.38)</u>	(2,350,992,447.34)

Accrued interest on long-term liabilities is not due and payable in the current period and, therefore, is not reported in the funds. (13,091,082.59)

Accrued construction retainage payable is not due and payable in the current period and, therefore, is not reported in the funds. (11,620,895.56)

Net Position - Governmental Activities **\$ 609,298,745.42**

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

THIS PAGE INTENTIONALLY LEFT BLANK

**Hillsborough County District School Board
Statement of Revenues, Expenditures, and Changes in
Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2020**

	General Fund	Special Revenue - Other Fund	Debt Service - Other Fund
Revenues			
Intergovernmental:			
Federal Direct	\$ 3,429,162.11	\$ 6,993,036.26	\$ -
Federal Through State and Local	7,458,634.74	181,882,004.22	-
State	1,174,870,849.62	1,105,926.39	-
Local:			
Property Taxes	502,573,170.30	-	-
Local Sales Taxes	-	-	23,363,750.36
Impact Fees	-	-	-
Charges for Services - Food Service	-	-	-
Miscellaneous	66,013,746.77	293,601.58	865,093.87
Total Local Revenues	568,586,917.07	293,601.58	24,228,844.23
Total Revenues	1,754,345,563.54	190,274,568.45	24,228,844.23
Expenditures			
Current - Education:			
Instruction	1,243,216,434.38	106,575,165.27	-
Student Support Services	84,981,560.94	13,593,502.89	-
Instructional Media Services	22,294,820.70	2,695,731.30	-
Instruction and Curriculum Development Services	24,879,146.78	33,473,926.87	-
Instructional Staff Training Services	22,761,975.71	17,543,514.96	-
Instruction-Related Technology	35,091,002.65	1,087,463.25	-
Board	3,257,601.75	-	-
General Administration	5,747,259.64	6,334,922.66	-
School Administration	110,053,195.03	1,639,337.01	-
Facilities Acquisition and Construction	3,355,340.30	84,045.93	-
Charter School Local Capital Improvement	-	-	-
Fiscal Services	6,880,384.98	80,199.72	-
Food Services	1,156,391.08	174,198.34	-
Central Services	22,565,057.41	542,556.97	-
Student Transportation Services	63,249,569.53	827,005.48	-
Operation of Plant	125,539,475.82	305,080.78	-
Maintenance of Plant	31,399,119.52	63,180.83	-
Administrative Technology Services	146,097.37	-	-
Community Services	15,488,188.80	3,974,591.95	-
Fixed Capital Outlay:			
Facilities Acquisition and Construction	7,846,290.36	-	-
Other Capital Outlay	12,130,348.70	1,292,322.77	-
Debt Service:			
Principal	-	-	58,966,000.00
Interest and Fiscal Charges	-	-	32,333,591.10
Total Expenditures	1,842,039,261.45	190,286,746.98	91,299,591.10
Excess (Deficiency) of Revenues Over Expenditures	(87,693,697.91)	(12,178.53)	(67,070,746.87)
Other Financing Sources (Uses)			
Transfers In	58,709,458.61	12,178.53	65,148,070.19
Issuance of Refunding Bonds	-	-	-
Premium on Sale of Refunding Bonds	-	-	-
Refunding Certificates of Participation	-	-	133,230,000.00
Premium on Refunding Certificates of Participation	-	-	14,598,252.00
Payments to Refunding Escrow Agent	-	-	(152,866,424.27)
Transfers Out	(3,295,703.59)	-	(2,138.01)
Total Other Financing Sources (Uses)	55,413,755.02	12,178.53	60,107,759.91
Net Change in Fund Balances	(32,279,942.89)	-	(6,962,986.96)
Fund Balances, Beginning	150,517,762.88	-	89,881,820.84
Fund Balances, Ending	\$ 118,237,819.99	\$ 0.00	\$ 82,918,833.88

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

Capital Projects - Local Capital Improvement Fund	Capital Projects - Other Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 10,422,198.37
-	-	94,470,782.87	283,811,421.83
-	18,303,891.36	10,231,160.73	1,204,511,828.10
162,752,745.97	-	-	665,325,916.27
-	135,467,459.11	-	158,831,209.47
-	34,882,069.76	-	34,882,069.76
-	-	17,445,615.68	17,445,615.68
4,376,338.30	6,643,212.79	1,515,667.22	79,707,660.53
167,129,084.27	176,992,741.66	18,961,282.90	956,192,471.71
167,129,084.27	195,296,633.02	123,663,226.50	2,454,937,920.01
-	-	-	1,349,791,599.65
-	-	-	98,575,063.83
-	-	-	24,990,552.00
-	-	-	58,353,073.65
-	-	-	40,305,490.67
-	-	-	36,178,465.90
-	-	-	3,257,601.75
-	-	-	12,082,182.30
-	-	-	111,692,532.04
48,190,834.90	30,317,292.52	1,421,408.16	83,368,921.81
-	142,869.59	-	142,869.59
-	-	-	6,960,584.70
-	-	113,033,197.05	114,363,786.47
-	-	-	23,107,614.38
-	-	-	64,076,575.01
-	-	-	125,844,556.60
-	-	-	31,462,300.35
-	-	-	146,097.37
-	-	-	19,462,780.75
16,037,828.32	187,229,872.11	1,391,160.07	212,505,150.86
-	-	963,895.48	14,386,566.95
-	-	1,932,000.00	60,898,000.00
-	-	637,269.61	32,970,860.71
64,228,663.22	217,690,034.22	119,378,930.37	2,524,923,227.34
102,900,421.05	(22,393,401.20)	4,284,296.13	(69,985,307.33)
-	-	873,257.54	124,742,964.87
-	-	1,686,000.00	1,686,000.00
-	-	294,617.62	294,617.62
-	-	-	133,230,000.00
-	-	-	14,598,252.00
-	-	(1,973,414.22)	(154,839,838.49)
(105,375,243.57)	(13,113,680.00)	-	(121,786,765.17)
(105,375,243.57)	(13,113,680.00)	880,460.94	(2,074,769.17)
(2,474,822.52)	(35,507,081.20)	5,164,757.07	(72,060,076.50)
14,988,565.08	152,716,446.57	55,354,731.56	463,459,326.93
\$ 12,513,742.56	\$ 117,209,365.37	\$ 60,519,488.63	\$ 391,399,250.43

**Hillsborough County District School Board
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,
and Changes in Fund Balances to the Statement of Activities
For the Fiscal Year Ended June 30, 2020**

Net Change in Fund Balances - Governmental Funds **\$ (72,060,076.50)**

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 capital outlays (\$226,891,717.84) was more than depreciation expense (\$98,540,071.50) during the current period. 128,351,646.34

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 position differs by the cost of assets sold. (4,102,346.51)

Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 85,170.95

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which payments of bond principal (\$60,898,000.00) and payments to refunding agent (\$154,839,838.49) was more than proceeds (\$134,916,000.00) in the current year. 80,821,838.49

Governmental funds report certain bond transactions as resources or uses. However, in the statement of activities, these transactions are reported over the life of the debt as bond premiums (\$14,598,252.00). (14,598,252.00)

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

Other Postemployment Benefits Payable	\$ (15,100,646.00)	
Interest Expense	1,999,109.98	
Compensated Absences Payable	(13,913,198.93)	
Pension	(109,581,200.24)	
Amortization of Bond Discount and Premium	3,342,330.97	(133,253,604.22)

Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net expense of internal service funds is reported with governmental activities. (484,828.55)

Change in Net Position - Governmental Activities **\$ (15,240,452.00)**

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

**Hillsborough County District School Board
Statement of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual – General Fund
For the Fiscal Year Ended June 30, 2020**

	General Fund			Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental:				
Federal Direct	\$ 3,677,981.50	\$ 3,429,162.11	\$ 3,429,162.11	\$ -
Federal Through State and Local	7,000,000.00	7,458,634.74	7,458,634.74	-
State	1,204,616,777.58	1,177,337,005.20	1,174,870,849.62	(2,466,155.58)
Local:				
Property Taxes	502,180,570.98	502,573,170.30	502,573,170.30	-
Miscellaneous	76,952,793.02	66,079,074.11	66,013,746.77	(65,327.34)
Total Local Revenues	579,133,364.00	568,652,244.41	568,586,917.07	(65,327.34)
Total Revenues	1,794,428,123.08	1,756,877,046.46	1,754,345,563.54	(2,531,482.92)
Expenditures				
Current - Education:				
Instruction	1,274,543,199.84	1,284,432,608.70	1,243,216,434.38	41,216,174.32
Student Support Services	83,192,523.19	90,609,814.44	84,981,560.94	5,628,253.50
Instructional Media Services	22,524,672.65	22,641,186.37	22,294,820.70	346,365.67
Instruction and Curriculum Development Services	22,960,636.03	26,211,755.61	24,879,146.78	1,332,608.83
Instructional Staff Training Services	19,308,075.83	24,514,698.49	22,761,975.71	1,752,722.78
Instruction-Related Technology	43,849,990.39	35,261,182.65	35,091,002.65	170,180.00
Board	2,307,330.30	3,748,239.22	3,257,601.75	490,637.47
General Administration	6,000,352.04	5,861,885.81	5,747,259.64	114,626.17
School Administration	103,870,412.86	110,395,331.29	110,053,195.03	342,136.26
Facilities Acquisition and Construction	4,126,306.43	3,744,687.96	3,355,340.30	389,347.66
Fiscal Services	6,550,763.66	6,925,441.23	6,880,384.98	45,056.25
Food Services	1,181,689.47	1,158,368.38	1,156,391.08	1,977.30
Central Services	20,015,212.60	25,288,707.00	22,565,057.41	2,723,649.59
Student Transportation Services	58,861,550.00	63,443,273.48	63,249,569.53	193,703.95
Operation of Plant	114,877,681.16	125,989,962.27	125,539,475.82	450,486.45
Maintenance of Plant	29,128,314.28	31,554,241.62	31,399,119.52	155,122.10
Administrative Technology Services	114,735.76	146,097.37	146,097.37	-
Community Services	24,749,823.26	19,498,926.54	15,488,188.80	4,010,737.74
Fixed Capital Outlay:				
Facilities Acquisition and Construction	-	7,846,290.36	7,846,290.36	-
Other Capital Outlay	-	12,130,348.70	12,130,348.70	-
Total Expenditures	1,838,163,269.75	1,901,403,047.49	1,842,039,261.45	59,363,786.04
Deficiency of Revenues Over Expenditures	(43,735,146.67)	(144,526,001.03)	(87,693,697.91)	56,832,303.12
Other Financing Sources (Uses)				
Transfers In	46,477,968.00	58,709,458.61	58,709,458.61	-
Transfers Out	(2,234,570.45)	(3,295,703.59)	(3,295,703.59)	-
Total Other Financing Sources	44,243,397.55	55,413,755.02	55,413,755.02	-
Net Change in Fund Balances	508,250.88	(89,112,246.01)	(32,279,942.89)	56,832,303.12
Fund Balances, Beginning	150,517,762.88	150,517,762.88	150,517,762.88	-
Fund Balances, Ending	\$ 151,026,013.76	\$ 61,405,516.87	\$ 118,237,819.99	\$ 56,832,303.12

**Hillsborough County District School Board
Statement of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual – Special Revenue – Other Fund
For the Fiscal Year Ended June 30, 2020**

	Special Revenue - Other Fund			Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental:				
Federal Direct	\$ 8,839,420.51	\$ 10,224,466.11	\$ 6,993,036.26	\$ (3,231,429.85)
Federal Through State and Local	227,465,961.13	210,468,337.48	181,882,004.22	(28,586,333.26)
State	457,283.69	1,341,903.41	1,105,926.39	(235,977.02)
Local:				
Miscellaneous	2,961,975.58	980,711.04	293,601.58	(687,109.46)
Total Local Revenues	2,961,975.58	980,711.04	293,601.58	(687,109.46)
Total Revenues	239,724,640.91	223,015,418.04	190,274,568.45	(32,740,849.59)
Expenditures				
Current - Education:				
Instruction	120,015,573.89	122,856,444.55	106,575,165.27	16,281,279.28
Student Support Services	18,705,906.80	16,059,296.74	13,593,502.89	2,465,793.85
Instructional Media Services	2,500,277.82	3,772,294.33	2,695,731.30	1,076,563.03
Instruction and Curriculum Development Services	31,195,371.07	37,708,598.85	33,473,926.87	4,234,671.98
Instructional Staff Training Services	14,594,443.96	21,980,686.42	17,543,514.96	4,437,171.46
Instruction-Related Technology	918,296.62	1,127,027.89	1,087,463.25	39,564.64
General Administration	4,537,177.25	8,547,790.86	6,334,922.66	2,212,868.20
School Administration	1,075,749.63	1,753,137.32	1,639,337.01	113,800.31
Facilities Acquisition and Construction	7,000.00	289,538.85	84,045.93	205,492.92
Fiscal Services	651,688.98	119,877.40	80,199.72	39,677.68
Food Services	-	174,198.34	174,198.34	-
Central Services	8,356,357.34	691,164.36	542,556.97	148,607.39
Student Transportation Services	675,488.84	1,196,657.41	827,005.48	369,651.93
Operation of Plant	313,835.36	374,546.26	305,080.78	69,465.48
Maintenance of Plant	-	63,180.83	63,180.83	-
Community Services	36,177,473.35	5,020,833.39	3,974,591.95	1,046,241.44
Fixed Capital Outlay:				
Other Capital Outlay	-	1,292,322.77	1,292,322.77	-
Total Expenditures	239,724,640.91	223,027,596.57	190,286,746.98	32,740,849.59
Deficiency of Revenues Over Expenditures	-	(12,178.53)	(12,178.53)	0.00
Other Financing Sources				
Transfers In	-	12,178.53	12,178.53	-
Net Change in Fund Balances	-	-	-	-
Fund Balances, Beginning	-	-	-	-
Fund Balances, Ending	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

**Hillsborough County District School Board
Statement of Net Position – Proprietary Funds
June 30, 2020**

	<u>Internal Service Funds</u>
ASSETS	
Current Assets:	
Cash	\$ 6,422,674.74
Investments	38,491,086.19
Accounts Receivable	196,166.35
Due from Other Funds	<u>12,387,783.45</u>
TOTAL ASSETS	<u>57,497,710.73</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	16,859,480.47
Due to Other Funds	3,014,564.35
Unearned Revenue	16,716,633.30
Estimated Liability for Self-Insurance Program	<u>7,402,269.11</u>
Total Current Liabilities	<u>43,992,947.23</u>
Noncurrent Liabilities:	
Estimated Liability for Self-Insurance Program	<u>13,208,475.89</u>
TOTAL LIABILITIES	<u>57,201,423.12</u>
NET POSITION	
Unrestricted	<u><u>\$ 296,287.61</u></u>

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

**Hillsborough County District School Board
Statement of Revenues, Expenses, and Changes in Fund
Net Position – Proprietary Funds
For the Fiscal Year Ended June 30, 2020**

	<u>Internal Service Funds</u>
OPERATING REVENUES	
Premiums	\$ 204,964,816.44
Other	<u>363,897.68</u>
Total Operating Revenues	<u>205,328,714.12</u>
OPERATING EXPENSES	
Salaries	461,809.38
Employee Benefits	188,563.62
Purchased Services	175,605.25
Insurance Claims	8,660,905.29
Insurance Premiums	<u>193,785,615.85</u>
Total Operating Expenses	<u>203,272,499.39</u>
Operating Income	<u>2,056,214.73</u>
NONOPERATING REVENUES	
Interest	<u>415,156.42</u>
Income Before Transfers	2,471,371.15
Transfers In	3,049,493.00
Transfers Out	<u>(6,005,692.70)</u>
Change in Net Position	(484,828.55)
Total Net Position - Beginning	<u>781,116.16</u>
Total Net Position - Ending	<u><u>\$ 296,287.61</u></u>

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

**Hillsborough County District School Board
Statement of Cash Flows – Proprietary Funds
For the Fiscal Year Ended June 30, 2020**

	<u>Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Interfund Services Provided	\$ 196,149,352.38
Cash Payments to Suppliers for Goods and Services	(201,972,759.28)
Cash Payments to Employees for Services	(650,373.00)
Other Receipts	<u>395,670.78</u>
Net Cash Used by Operating Activities	<u>(6,078,109.12)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfer from Other Funds	2,796,814.61
Transfer to Other Funds	<u>(14,258,242.91)</u>
Net Cash Used by Noncapital Financing Activities	<u>(11,461,428.30)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from Sales and Maturity of Investments	12,865,181.63
Interest Income	<u>415,156.42</u>
Net Cash Provided by Investing Activities	<u>13,280,338.05</u>
Net Decrease in Cash and Cash Equivalents	(4,259,199.37)
Cash, Beginning	<u>10,681,874.11</u>
Cash, Ending	<u><u>\$ 6,422,674.74</u></u>
Reconciliation of Operating Income to Net Cash Used by Operating Activities:	
Operating Income	<u>\$ 2,056,214.73</u>
Adjustments to Reconcile Operating Income to Net Cash Used by Operating Activities:	
Changes in Assets and Liabilities	
Accounts Receivable	67,449.89
Due from Other Funds	(10,710,495.35)
Due from Other Agencies	473,713.25
Accounts Payable	1,688,592.86
Unearned Revenue	1,859,354.50
Estimated Liability for Self-Insurance Program	<u>(1,512,939.00)</u>
Total Adjustments	<u>(8,134,323.85)</u>
Net Cash Used by Operating Activities	<u><u>\$ (6,078,109.12)</u></u>

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

**Hillsborough County District School Board
Statement of Fiduciary Net Position – Fiduciary Funds
June 30, 2020**

	<u>Pension Trust Fund</u>	<u>Agency Funds</u>
ASSETS		
Cash	\$ -	\$ 17,171,546.18
Investments		
State Board of Administration	-	45,153,022.09
United State Treasury Securities	7,453,736.50	-
Federal Home Loan Mgt. Corp	501,365.00	-
Federal National Mgt. Assn	559,702.00	-
Federal Home Loan Bank	501,465.00	-
Federated Prime Obligations Fund - Money Market	493,376.85	-
Accounts Receivable	37,281.90	-
Inventories	-	252,422.24
TOTAL ASSETS	<u>9,546,927.25</u>	<u>\$ 62,576,990.51</u>
LIABILITIES		
Payroll Deductions and Withholdings	-	\$ 44,296,095.06
Accounts Payable	-	333,568.73
Internal Accounts Payable	-	17,947,326.72
TOTAL LIABILITIES	<u>-</u>	<u>\$ 62,576,990.51</u>
NET POSITION		
Held in Trust for Pension Benefits	<u>9,546,927.25</u>	
TOTAL NET POSITION	<u>\$ 9,546,927.25</u>	

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

**Hillsborough County District School Board
Statement of Changes in Fiduciary Net Position – Fiduciary Funds
For the Fiscal Year Ended June 30, 2020**

	<u>Pension Trust Fund</u>
ADDITIONS	
Contributions:	
Employer	\$ 1,090,000.00
Investment Income:	
Net Increase in Fair Value of Investments	152,025.54
Interest, Dividends, and Other	<u>171,068.54</u>
Total Investment Income	323,094.08
Less Investment Expense	<u>24,999.79</u>
Net Investment Income	<u>298,094.29</u>
Total Additions	<u>1,388,094.29</u>
DEDUCTIONS	
Benefit Payments	1,811,535.10
Administrative Expenses	<u>11,859.00</u>
Total Deductions	<u>1,823,394.10</u>
Change in Net Position	(435,299.81)
Net Position - Beginning	<u>9,982,227.06</u>
Net Position - Ending	<u><u>\$ 9,546,927.25</u></u>

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

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

The accompanying financial statements present the activities of the District and its component units. Criteria for determining if other entities are potential component units which should be reported within the District's financial statements are identified and described in the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units* and GASB Statement No. 61, *The Financial Reporting Entity Omnibus-an amendment of GASB Statements No. 14 and No. 34*. 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 financial statements to be misleading or incomplete.

Based on the application of these criteria, the following component units are included within the District's reporting entity:

Blended Component Unit. The Hillsborough School Board Leasing Corporation (Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note II.J.1. The governing board of the Corporation is the same as the Board. Financial records for the Corporation are maintained by the District and District staff is responsible for the day-to-day operation of the Corporation. Due to the substantive economic relationship between the District and the Corporation, the financial activities of the Corporation are included in the accompanying financial statements of the District in the Capital Projects – Other Fund. Separate financial statements of the Corporation are not published.

Discretely Presented Component Units. The component units columns in the government-wide financial statements include the financial data of the District's discretely presented component units for the fiscal year ended June 30, 2020. These component units consist of the District's charter schools. Charter schools are reported in a separate column to emphasize that they are legally separate from the District. Although the charter schools do not meet the specific financial accountability criteria, based on the nature and significance of the relationship with the District, it would be misleading to exclude them from the District's financial statements. None of the individual component units are considered to be major.

The District's charter schools, are separate not-for-profit corporations organized under Section 1002.33, Florida Statutes, to operate as public (as opposed to private) schools and are held responsible for prudent use of the public funds they receive. Each charter school is a separate component unit that operates under a charter approved by their sponsor, the Hillsborough County District School Board. There are 50 charter schools operating in the District that meet the criteria for presentation as a discretely presented component unit.

The individual charter schools are listed below. Further complete audited financial statements of the individual discretely presented component units can be obtained from their administrative offices. These schools include:

Advantage Academy of Hillsborough
304 West Prosser Drive
Plant City, FL 33563

Avant Garde Academy Westchase
13901 Sheldon Road
Tampa, FL 33625

Bell Creek Academy
13221 Boyette Road
Riverview, FL 33569

Bell Creek Academy High School
13221 Boyette Road
Riverview, FL 33569

BridgePrep Academy of Riverview
6309 South US Highway 301
Riverview, FL 33578

BridgePrep Academy of Tampa
2418 W. Swann Avenue
Tampa, FL 33609

Brooks DeBartolo Collegiate High School
10948 N. Central Ave.
Tampa, FL 33612

Channelside Academy of Math & Science
1029 E. Twiggs St.
Tampa, FL 33602

Community Charter School of Excellence
1251 E. Fowler Avenue, Suite A
Tampa, FL 33612

Creekside Charter Academy
14029 US Highway 301
Riverview, FL 33578

Dr. Kiran C. Patel High School
10721 Raulerson Ranch Road
Tampa, FL 33636

East Tampa Academy
4309 N. 34th Street
Tampa, FL 33610

Excelsior Prep Charter School
2156 University Square Mall, Unit 260
Tampa, FL 33612

Florida Autism Charter School of Excellence
6310 E. Sligh Avenue
Tampa, FL 33617

Florida Connections Academy (Virtual)
5805 Breckenridge Pkwy, Suites E & F
Tampa, FL 33610

Focus Academy
304 Druid Hills Road
Temple Terrace, FL 33617

Henderson Hammock Charter School
10322 Henderson Road
Tampa, FL 33625

Horizon Charter School of Tampa
7235 W. Hillsborough Avenue
Tampa, FL 33634

Kid's Community College Charter
High School
10550 Johanna Avenue
Riverview, FL 33578

Kid's Community College Charter
School Southeast
11519 McMullen Road
Riverview, FL 33569

Learning Gate Community School
16215 Hanna Road
Lutz, FL 33549

Literacy/Leadership/Technology Academy
6771 Madison Avenue
Tampa, FL 33619

Navigator Academy of Leadership Valrico
1101 E. Bloomingdale Avenue
Valrico, FL 33596

Pepin Academies
3916 E. Hillsborough Avenue
Tampa, FL 33610

Plato Academy Tampa Charter School
4903 Ehrlich Road
Tampa, FL 33624

Seminole Heights Charter High School
4006 N. Florida Avenue
Tampa, FL 33603

Hillsborough Academy of Math & Science
9659 W. Waters Avenue
Tampa, FL 33635

Independence Academy
12902 E. US Highway 92
Dover, FL 33527

Kid's Community College Riverview South
10030 Mathog Road
Riverview, FL 33578

Kid's Community College Southeast
Middle Charter School
11513 McMullen Road
Riverview, FL 33569

Legacy Preparatory Academy
302 E. Linebaugh Avenue
Tampa, FL 33612

Lutz Preparatory School
17951 N. US Highway 41
Lutz, FL 33549

New Springs Schools
2410 E. Busch Boulevard
Tampa, FL 33612

Pivot Charter School
3020 Falkenburg Road
Riverview, FL 33578

Riverview Academy of Math and Science
9906 Symmes Road
Riverview, FL 33578

SLAM Academy at Apollo Beach
5150 N. US Highway 41
Apollo Beach, FL 33572

Southshore Charter Academy
11667 Big Bend Road
Riverview, FL 33579

Sports Leadership and Management
Academy (Tampa)
7116 Gunn Highway
Tampa, FL 33625

Sunlake Academy of Math and Science
18681 N. Dale Mabry Highway
Lutz, FL 33548

Terrace Community Middle School
11734 Jefferson Road
Thonotosassa, FL 33592

The Collaboratory Preparatory Academy
6406 E. Chelsea Street
Tampa, FL 33610

Trinity School for Children
2402 W. Osborne Avenue
Tampa, FL 33603

Valrico Lake Advantage Academy
13306 Boyette Road
Riverview, FL 33569

Village of Excellence Academy
8718 N. 46th Street
Temple Terrace, FL 33617

Village of Excellence Middle School
4600 E. Busch Boulevard
Tampa, FL 33617

Walton Academy for the Performing Arts
4817 N. Florida Avenue
Tampa, FL 33603

Waterset Charter School
6540 Knowledge Lane
Apollo Beach, FL 33572

West University Charter High School
11602 N. 15th Street
Tampa, FL 33612

Winthrop Charter School
6204 Scholars Hill Lane
Riverview, FL 33578

Woodmont Charter School
10402 N. 56th Street
Temple Terrace, FL 33617

B. Basis of Presentation

The basic financial statements include the government-wide financial statements and fund financial statements.

Government-Wide Financial Statements. Government-wide financial statements include a Statement of Net Position and a Statement of Activities that display information about the primary government, the District, and its component units. These financial statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal service fund activities. The effect of interfund activities has been eliminated in the Statement of Activities.

The Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the District's functions. The expense of individual functions is compared to the revenues generated by the function (for instance, through user charges or intergovernmental grants). Direct

expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) 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, including all taxes, are presented as general revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service funds are charges to other funds and to employees for workers' compensation and insurance. Operating expenses for the internal service funds include the cost of services and administrative costs. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Fund Financial Statements. The fund financial statements provide information about the District's funds, including the fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Because the focus of the governmental fund financial statements differs from the focus of the government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as investment earnings, result from non-exchange transactions or ancillary activities.

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 funds from the State or Federal Government which are restricted for Federal programs.
- Debt Service – Other Fund – to account for and report on the payments of principal and interest for outstanding bonds and certificates of participation.
- Capital Projects – Local Capital Improvement Fund – to account for and report on the revenues generated from the local capital outlay property tax.
- Capital Projects – Other Fund – to account for and report on other miscellaneous funds from various sources including Certificates of Participation.

Additionally, the District reports the following fund types:

- Internal Service Funds – to account for the District's workers' compensation, general and automobile liability self-insurance programs and the employee health insurance program.
- Pension Trust Fund – to account for resources used to finance the early retirement program.

- Agency Funds – to account for resources held by the District as custodian for others primarily for the benefit of various schools and their activity funds.

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets plus deferred outflows of resources less all liabilities and deferred inflows of resources). The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Government-Wide Financial Statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of when the related cash flows have taken place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues, other than grant funds, reported in the governmental funds, to be available if they are collected within 60 days after year end. Grant funds are considered available if collection is expected in the upcoming fiscal year. Property taxes, sales taxes, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured.

General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted assets available to finance the program. It is the District's policy to first apply cost reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

D. Budgetary Information

Budgetary Basis of Accounting.

The District follows procedures established by State law and SBE rules in establishing final budget balances for governmental funds, as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed

by State law and SBE rules. Original budgets are submitted to the State Commissioner of Education for approval.

- The budget is prepared by fund, function, object, and department. Management may make transfers of appropriations between departments and object. The functional level is the legal level of budgetary control and may only be amended by resolution of the Board at any Board meeting prior to the due date for the Superintendent's Annual Financial Report (State Report). Budgetary disclosure in the accompanying financial statements reflects the original and final budget including all amendments approved for the fiscal year through September 8, 2020.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year end and encumbrances outstanding are honored from the subsequent year's appropriations.

All budget amounts presented in the basic statements reflect the original budget and the final amended budget (which has been adjusted for legally authorized revisions of the annual budget during the year).

At the governmental fund level, outstanding encumbrances are re-appropriated in the subsequent year. Encumbrances outstanding at year end do not represent Generally Accepted Accounting Principles (GAAP) expenditures or liabilities but represent budgetary accounting controls.

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

1. Cash

Cash consists of petty cash funds and deposits held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance and a multiple financial institution collateral pool as required by Chapter 280, Florida Statutes. The statement of cash flows for the Proprietary Funds considers cash as those accounts used as demand deposit accounts.

2. Investments

Investments of the general government consist of amounts placed with the State Board of Administration (SBA) Florida PRIME and Florida Public Assets for Liquidity Management (FL PALM) for participation in the State and local government investment pools, public fund certificate of deposit, those made by the SBA from the District's bond proceeds held and administered by the SBE, and those made locally.

District moneys placed with the SBA and FL PALM for participation in the government investment pools represent an interest in the pool rather than ownership of specific securities. Such investments are stated at fair value. Investments of the early retirement program and other locally made investments are also reported at fair value.

Types and amounts of investments held at fiscal year end are described in Note II.A.

3. Inventories

Inventories consist of expendable supplies and parts held for consumption in the course of District operations. Inventories at the central warehouse, maintenance, technology repair and the bus garage are stated at cost based on a moving average. Food service inventories are stated at cost based on the first-in, first-out basis, except that United States Department of Agriculture surplus commodities 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. All other inventories are stated at cost on the last invoice price method, which approximates the first-in, first-out basis. The cost of inventories is recorded as expenditures when used rather than purchased.

4. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets purchased after July 1, 2004, are defined by the District as those costing more than \$1,000 and having a useful life of more than 1 year; those purchased before July 1, 2004, are defined as those costing more than \$750 and having a useful life of more than 1 year. Donated assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Interest costs incurred during construction are not capitalized as part of the cost of construction.

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

<u>Description</u>	<u>Estimated Useful Lives</u>
Improvements Other Than Buildings	10 - 25 years
Buildings and Systems	15 - 50 years
Furniture, Fixtures, and Equipment	5 - 20 years
Leasehold Improvements	50 years
Motor Vehicles	4 - 10 years
Computer Software	3 - 5 years

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

5. Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported in the government-wide statement of net position. Bond premiums, discounts, and gains and losses on refunding issuances are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Gains and losses on refunding issuances are netted and reported as deferred outflows of resources.

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due. Governmental fund types recognize bond premiums, discounts, gains and losses on refunding issuances during the current period. The face amount of debt issued, as well as any related premium and gain on refunding issuances are reported as an other financing source while discounts on debt issuances and losses on refunding issuances are reported as an other financing use.

The liability for compensated absences reported in the government-wide financial statements consists of unpaid, accumulated annual vacation and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Changes in long-term liabilities for the current year are reported in Note II.J.4.

6. Lease Obligations

The District has operating leases for facility rental. These agreements allow use of a facility that meet specific needs of certain programs. Adult Education pays rental fees out of workforce funding, while Student Nutrition Services pays with earned revenue.

7. Deferred Outflows/Inflows of Resources

In the government-wide financial statements, the District records deferred outflows of resources which represent the consumption of net position by the District that is applicable to a future reporting period. At June 30, 2020, deferred outflows of resources represent the deferred charge on refunding as discussed in Note II.J.3., pension related items as discussed in Notes II.D.1. and II.D.2., and other postemployment benefits items discussed in Note II.E.

In addition to liabilities, on the government-wide financial statements, the District records deferred inflows of resources which represent an acquisition of net position that applies to future periods. At June 30, 2020, deferred inflows of resources represent activity associated with pension related items as discussed in Note II.D.1. and other postemployment benefit related items as discussed in Note II.E.

F. Revenues

1. State Revenue Sources

Revenues from State sources for current operations are primarily from the Florida Education Finance Program (FEFP), which is administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the Board 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 9 months following the date of 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 of or additions to revenue in the year when the adjustments are made.

The District receives revenue from the State to administer certain categorical educational programs. SBE rules require that revenue earmarked for these programs be expended only for the program for which the money is provided. The amounts not expended or encumbered as of the close of the fiscal year are usually carried forward into the following year to be expended for the same programs. The Department requires that categorical educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted for the balance of categorical educational program resources.

2. District Property Taxes

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

Property taxes consist of ad valorem taxes on real and personal property within the District. Property taxes are assessed by the Hillsborough County Property Appraiser and are collected by the Hillsborough County Tax Collector.

The Board adopted the 2019 tax levy for the 2020 fiscal year on September 10, 2019. 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 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 in the fiscal year for which 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 Hillsborough County Tax Collector at fiscal year end which have not yet been remitted to the District. Because any delinquent taxes collected after June 30 would not be material, delinquent taxes receivable are not accrued.

Millages and taxes levied for the current year are presented in Note II.M.2.

3. Federal Revenue Sources

The District receives Federal financial assistance for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies. For Federal financial assistance 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.

4. Use of Estimates

The preparation of the financial statements requires management of the District to make a number of assumptions relating to the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash and Investments

At June 30, 2020, the District's deposits were entirely covered by Federal depository insurance or by collateral pledged with the State Treasurer pursuant to Chapter 280, Florida Statutes. Under this chapter, in the event of default by a participating financial institution (a qualified public depository), all participating institutions are obligated to reimburse the governmental entity for the loss.

As of June 30, 2020, the District had the following investments and maturities:

Investments	Maturities	Fair Value
United States Treasury Securities	9/30/2020 - 3/15/2023	\$ 7,453,736.50
United States Agency Securities	9/28/2020 - 4/20/2023	1,562,532.00
Commercial Paper	12/1/2020	2,806,668.84
State Board of Administration:		
Florida PRIME	53 Days	206,611,632.60
Debt Service Accounts	53 Days	198,952.10
Local Government Investment Pool - FL PALM	53 Days	5,046,431.72
Certificate of Deposit	7/16/2020	444,384.17
Wells Fargo Advantage Treasury		
Plus Money Market	N/A	493,376.85
Total Investments		<u>\$ 224,617,714.78</u>

Investments are reflected in the financial statements as follows:

Governmental funds	\$ 131,463,961.15
Internal service funds	38,491,086.19
Fiduciary funds:	
Pension trust	9,509,645.35
Agency	45,153,022.09
Total Primary Government	<u>\$ 224,617,714.78</u>

Fair Value Measurement

The District categorizes its fair value measurements within the hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The District has the following fair value measurements as of June 30, 2020:

- United States Treasury Securities of \$7,453,736.50 are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices (Level 2 inputs).
- United States Agency Securities of \$1,562,532.00 are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices (Level 2 inputs).
- Commercial paper of \$2,806,668.84 are valued using significant other observable inputs (Level 2 inputs).
- Money markets of \$493,376.85 are valued using the quoted market prices (Level 1 inputs).
- Certificate of deposit of \$444,384.17 is valued using the quoted market prices (Level 1 inputs).

State Board of Administration and local government investment pools of \$211,857,016.42 are valued using the net asset value of the pools.

	Amount	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Debt Securities:				
United States Treasury Securities	\$ 7,453,736.50	\$ -	\$ 7,453,736.50	\$ -
United States Agency Securities	1,562,532.00	-	1,562,532.00	-
Total debt securities	9,016,268.50	-	9,016,268.50	-
Commercial paper	2,806,668.84	-	2,806,668.84	-
Money market	493,376.85	493,376.85	-	-
Certificate of deposit	444,384.17	444,384.17	-	-
Total Investments at Fair Value	12,760,698.36	\$ 937,761.02	\$ 11,822,937.34	\$ 0.00
Investments Measured at the Net Asset Value (NAV)				
State Board of Administration & Local Government Investment Pools	211,857,016.42			
Total Investments	\$ 224,617,714.78			

Interest Rate Risk

The District has a formal investment policy which states that the investment objectives are safety of capital, liquidity of funds, and investment income, in that order. The performance measurement objective shall be to exceed the SBA's Florida PRIME yield. The policy limits the type of investments and the length of investments of idle funds. The weighted average duration of the investment portfolio shall not exceed 5 years.

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

the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 2020, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

Credit Risk

Section 218.415(16), Florida Statutes, limits the types of investments that the District can hold. The District's policy authorizes the following investments:

- The SBA Investment Pool, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided by Section 163.01, Florida Statutes;
- Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- Interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02(26), Florida Statutes;
- Direct obligations of the United States Treasury;
- Obligations of Federal agencies, government sponsored enterprises, and instrumentalities;
- Securities of, or other interest in, any open-end or closed-end management type investment company of trust registered under the Investment Company Act of 1940, 15 U.S. C. 80a-1;
- Short-term obligations commonly referred to as "money market instruments" including but not limited to commercial paper, provided such obligations carry the highest credit rating from a nationally recognized rating agency; and
- Asset-backed securities when either (a) the underlying asset is guaranteed by the issuer or (b) the security carries the highest quality rating by a nationally recognized rating agency.

The District's investments in the SBA consist of Florida PRIME.

Florida PRIME and FL PALM are external investment pools that are not registered with the Securities Exchange Commission (SEC), but do operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940. Rule 2a-7 allows funds to use amortized cost to maintain a constant net asset value (NAV) of \$1.00 per share. Accordingly, the District's investment in the Florida PRIME and FL PALM are reported at the account balance which is considered fair value. Both are rated AAAM by Standard & Poor's.

The District's investments in United States Agencies or Treasuries for the Pension Trust Fund were rated either AA+ by Standard & Poor's or Aaa by Moody's Investors Services.

The District's investments in a Certificate of deposit was in qualified public depository.

Investments in the SBA Debt Service Account totaling \$198,952.10 are to provide for debt service payments on bonded debt issued by the SBA for the benefit of the District. These investments consist

of United States Treasury securities, with maturity dates of 6 months or less and are reported at fair value. The District has no formal policy for managing interest rate risk or credit risk for this account but relies on policies developed by the State Board of Administration.

Custodial Credit Risk

The District's investment policy requires that securities purchased or otherwise acquired by the District shall be properly designated as an asset of the District. Also, Section 218.415(18), Florida Statutes, requires every security purchased under this section on behalf of the District to be properly earmarked and:

- (1) If registered with the issuer or its agents, must be immediately placed for safekeeping in a location that protects the District's interest in the security;
- (2) If in book-entry form, must be held for the credit of the District by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in Florida as defined in Section 658.12, Florida Statutes, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in Florida, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or
- (3) If physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault.

Of the District's investments, \$7,453,736.50 of United States Treasury Securities, and \$1,562,532.00 of United States Agency Securities are not registered in the name of the District, but are held by the counterparty's trust department or agent and are not insured.

Concentration of Credit Risk

The District's investment policy has established permitted investment sectors which are designed to reduce concentration of credit risk to the District's investment portfolio. The District had no investment, excluding amounts held by Florida PRIME, that comprised more than 5 percent of total investments.

Foreign Currency Risk

The District has no investments that are exposed to foreign currency risk at June 30, 2020. The District does not have a formal investment policy that limits its investment in foreign currency.

B. Due From Other Governmental Agencies

Amount due from other governmental agencies as of June 30, 2020, are shown below:

	Major Funds				Other Governmental Funds	Total
	General	Special Revenue - Other	Capital Projects - Local Capital Improvement	Capital Projects - Other		
Federal Government:						
Miscellaneous	\$ 4,552,005.00	\$ 40,796,071.37	\$ -	\$ -	\$ -	\$ 45,348,076.37
State Government:						
Food Reimbursement	-	-	-	-	8,907,224.99	8,907,224.99
Miscellaneous	850,163.45	318,234.50	-	14,603,272.62	16,314.82	15,787,985.39
Local Government:						
Hillsborough County						
Board of County Commissioners	389,208.48	2,079,610.01	15,002.26	46,166,230.47	-	48,650,051.22
Miscellaneous	277,378.77	21,253.87	-	-	-	298,632.64
Total	\$ 6,068,755.70	\$ 43,215,169.75	\$ 15,002.26	\$ 60,769,503.09	\$ 8,923,539.81	\$ 118,991,970.61

C. Changes in Capital Assets

Changes in capital assets are presented in the following table:

	Beginning Balance	Additions	Deletions	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	\$ 159,327,667.18	\$ 555,741.32	\$ -	\$ 159,883,408.50
Land Improvements	95,769,611.31	-	-	95,769,611.31
Construction in Progress	89,941,802.94	220,029,154.70	187,701,613.38	122,269,344.26
Total Capital Assets Not Being Depreciated	345,039,081.43	220,584,896.02	187,701,613.38	377,922,364.07
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	231,873,951.07	16,426,690.07	765,967.34	247,534,673.80
Buildings and Systems	2,833,716,720.31	170,719,182.02	6,012,492.97	2,998,423,409.36
Furniture, Fixtures, and Equipment	144,881,021.68	3,959,110.60	8,349,530.68	140,490,601.60
Leasehold Improvements	6,788,006.87	-	-	6,788,006.87
Motor Vehicles	124,338,221.03	11,227,258.08	8,720,645.53	126,844,833.58
Computer Software	20,003,669.90	27,980.00	1,565,659.87	18,465,990.03
Total Capital Assets Being Depreciated	3,361,601,590.86	202,360,220.77	25,414,296.39	3,538,547,515.24
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	160,675,740.94	8,027,529.94	106,435.59	168,596,835.29
Buildings and Systems	1,096,424,971.15	75,463,986.88	1,134,554.49	1,170,754,403.54
Furniture, Fixtures, and Equipment	121,608,821.72	6,707,799.91	8,183,748.09	120,132,873.54
Leasehold Improvements	383,845.63	131,604.21	-	515,449.84
Motor Vehicles	80,821,883.63	7,158,931.77	8,704,650.28	79,276,165.12
Computer Software	18,608,896.34	1,050,218.79	1,550,843.21	18,108,271.92
Total Accumulated Depreciation	1,478,524,159.41	98,540,071.50	19,680,231.66	1,557,383,999.25
Total Capital Assets Being Depreciated, Net	1,883,077,431.45	103,820,149.27	5,734,064.73	1,981,163,515.99
Governmental Activities Capital Assets, Net	\$ 2,228,116,512.88	\$ 324,405,045.29	\$ 193,435,678.11	\$ 2,359,085,880.06

Depreciation expense was charged to functions as follows:

<u>Function</u>	<u>Amount</u>
Instruction	\$ 3,031,611.27
Student Support Services	2,261,191.85
Student Transportation Services	116,010.15
Operation and Maintenance of Plant	469,867.47
Facilities Acquisition and Construction	91,199,321.17
School Administration	120,711.85
General Administration	109,875.57
Food Services	1,024,834.75
Community Services	18,214.47
Unallocated Depreciation	188,432.95
Total Depreciation Expense - Governmental Activities	<u>\$ 98,540,071.50</u>

D. Retirement Plans

1. State Retirement Programs

Summary of Significant Accounting Policies

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

The District's FRS and HIS pension expense totaled \$204,362,460 for the fiscal year ended June 30, 2020.

General Information about the Pension Plans

Plan description. All regular employees of the District are covered by the Florida Retirement System (FRS). The 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 FRS Investment Plan.

Essentially all regular employees of participating employers are eligible and must enroll as members of the Plan. Employees in the Pension Plan vest at 6 years of service if enrolled in the plan prior to July 1, 2011. Enrollment after July 1, 2011, requires 8 years of service to vest. All vested members are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. For enrollees prior to July 1, 2011, Pension Plan benefit payments are based on the member's highest 5-year average annual salary (average final compensation) times the number of years of service. Enrollees after July 1, 2011 have benefit payments based on the member's highest 8-year average annual salary. For regular class members enrolled before July 1, 2011,

the annual final compensation is multiplied by a percentage ranging from 1.60 percent at age 62 or with 30 years of service to 1.68 percent at age 65 or with 33 years of service. Regular class members enrolled after July 1, 2011, have an annual final compensation multiplied by a percentage ranging from 1.60 percent at age 65 or with 33 years of service to 1.68 percent at age 68 or with 36 years of service. Members are eligible for early retirement after 6 years of service; however, normal benefits are reduced by 5 percent for each year a member retires before age 62. As described in Note II.D.2., the District administers a single-employer retirement program that under certain conditions covers the difference in benefits between normal and early retirement.

The Plan provides retirement, disability, and death benefits and annual cost-of-living-adjustments, as well as supplements for certain employees to cover social security benefits lost by virtue of retirement system membership.

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

The DROP was established effective July 1, 1998. It 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 the DROP for a period not to exceed 60 months after electing to participate, except certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the Florida Retirement System Trust Fund and accrue interest.

Eligible FRS members may elect to participate in FRS Investment Plan in lieu of the Defined Benefit Plan. District employees participating in DROP are not eligible to participate in the FRS Investment Plan. This plan is funded by employer contributions that are based on salary and membership class (Regular, Elected County Officers, etc.). Contributions are directed to individual member accounts, and the ultimate benefit depends in part on the performance of investment funds chosen. Employees in the FRS Investment Plan vest after one year of service.

The benefit provisions and all other requirements of the Plan are established by Florida Statutes.

The contribution rates for the Plan are established by Section 121.71 of the Florida Statutes, and may be amended, by the State of Florida.

As of June 30, 2020, the contribution rates were as follows:

<u>Class</u>	<u>Percent of Gross Salary</u>	
	<u>Employee</u>	<u>Employer (A)</u>
FRS, Regular (HA)	3.00	8.47
FRS, Elected County Officers (HI)	3.00	48.82
FRS, Senior Management Service Class (HM)	3.00	25.41
FRS, Special Risk (HB)	3.00	25.48
Teachers' Retirement System, Plan E (IE)	6.25	11.90
DROP – Applicable to Members from All of the Above Classes	0.00	14.60
FRS, Reemployed Retiree (UA)	3.00	5.52

Note: (A) Employer rates include the post-retirement health insurance subsidy, which remained the same from the prior fiscal year. As of July 1, 2019, this amount totaled 1.66 percent.

The District's contributions to the Plan, net of employee contributions, for the fiscal year ended June 30, 2020, totaled \$75,940,903 for the fiscal year ended June 30, 2020. This amount is equal to the required contributions for the fiscal year. Effective July 1, 2011, all members of FRS, except for DROP participants and reemployed retirees who are not eligible for renewed membership, are required to contribute 3 percent of their compensation to FRS. Amounts collected by the District, and remitted to the Plan for employee contributions, are not considered employer contributions for the Plan.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2020, the District reported a liability of \$783,283,481 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The District's proportionate share of the Plan's net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions during the fiscal year ended June 30, 2019. At June 30, 2019, the District's proportionate share was 2.274434221 percent, which was a decrease of 0.071347852 percent from its proportionate share of 2.345782073 percent measured as of June 30, 2018.

For the fiscal year ended June 30, 2020, the District recognized pension expense of \$178,162,221 for the Plan.

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions for the FRS Pension Plan from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 46,458,783	\$ 486,099
Change of Assumptions	183,858,349	27,810,752
Net Difference Between Projected and Actual Earnings on FRS Pension Plan Investments	-	47,429,312
Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions	3,202,483	44,792,059
District FRS Contributions Subsequent to the Measurement Date	75,940,903	-
Total	\$ 309,460,518	\$ 120,518,222

The deferred outflows of resources related to the FRS Pension Plan totaling \$75,940,903 resulting from District contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2021. Other amounts reported for the FRS Pension Plan as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2021	\$ 60,070,387
2022	10,644,371
2023	17,413,424
2024	16,265,206
2025	6,900,592
Thereafter	1,707,413
Total	\$ 113,001,393

Actuarial Assumptions. The total pension liability in the July 1, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	July 1, 2019
Measurement date	June 30, 2019
Discount rate	6.9 percent
Long-term expected rate of return,	6.9 percent
Net of investment expense	
Inflation	2.6 percent
Salary Increase, including inflation	3.25 percent
Mortality	PUB-2010 base table varies by member category and sex, projected generationally with Scale MP2018
Actuarial cost method	Entry Age

The long-term expected rate of return was decreased from 7 percent to 6.9 percent and the active member mortality assumption was updated.

The actuarial assumptions that determined the total pension liability of the FRS Pension Plan as of June 30, 2019, were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

Long-term expected rate of return. The long-term expected rate of return assumption of 6.9 percent consists of two building block components: (1) a real (in excess of inflation) return of 4.3 percent, consistent with the currently articulated real return target in the current Florida State Board of Administration's investment policy, developed using capital market assumptions calculated by Aon Hewitt Investment Consulting; and (2) a long-term average annual inflation assumption of 2.6 percent as adopted in October 2019 by the FRS Actuarial Assumption Conference. In the opinion of the FRS consulting actuary, Milliman, both components and the overall 6.9 percent return assumption were determined to be reasonable and appropriate per the Actuarial Standards of Practice. The 6.9 percent reported investment return assumption differs from the 7.2 percent investment return assumption chosen by the 2019 FRS Actuarial Assumption Conference for funding policy purposes, as allowable under governmental accounting and reporting standards. The table below shows resulting assumptions for each of the asset classes in which the plan was invested based on the long-term target asset allocation. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. The expected real rate of return is presented in arithmetic means.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Annual Arithmetic Return</u>
Cash	1%	3.3%
Fixed Income	18%	4.1%
Global Equity	54%	8.0%
Real Estate (Property)	10%	6.7%
Private Equity	11%	11.2%
Strategic Investments	6%	5.9%
Total	100%	

Discount Rate. The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.9 percent and is based on a projection of cash flows that assumed that employee contributions will be made at the current contribution rate and that contributions from participating members will be made at statutorily required rates, actuarially determined. Based on those assumptions, the FRS Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability of the FRS Pension Plan calculated using the discount rate of 6.9 percent. Also presented is what the District's proportionate share of the FRS Pension Plan net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.9 percent) or 1 percentage point higher (7.9 percent) than the current rate:

	1% Decrease (5.9%)	Current Discount Rate (6.9%)	1% Increase (7.9%)
District's Proportionate Share of the Net Pension Liability	\$ 1,354,036,304	\$ 783,283,481	\$ 306,608,330

Pension Plan Fiduciary Net Position. Detailed information about the FRS Pension Plan's fiduciary net position is available in the separately issued FRS Comprehensive Annual Financial Report. The comprehensive annual financial report of the FRS is available by mail at: State of Florida, Division of Retirement, Department of Management Services, 3189 Blair Stone Road, Tallahassee, Florida 32301; by telephone toll free (844) 377-1888 or (850) 907-6500; by e-mail at retirement@dms.fl.gov or at the Division's website (<http://www.dms.myflorida.com>).

General Information about the Health Insurance Subsidy (HIS)

Plan Description. The HIS Pension Plan is a cost-sharing multiple-employer defined benefit pension plan established to provide a monthly subsidy payment to retired members of any state-administered retirement system, or beneficiary entitled to receive benefits.

HIS Benefits Provided. The benefit of the HIS Pension Plan is a monthly payment to assist retirees in paying their health insurance costs. This plan is administered by the Florida Department of Management Services within the Florida Retirement System. HIS benefits are not guaranteed and are subject to annual legislative appropriation.

For fiscal year ended June 30, 2020, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of creditable service completed at the time of retirement multiplied by \$5. The payments are at a minimum of \$30 but not more than \$150 monthly per Section 112.363, Florida Statutes.

HIS Contributions. The HIS Pension Plan is funded by required contributions from FRS participating employers. The funds are deposited in a separate trust fund and consequently paid from that trust fund. Employer contributions are a percentage of gross compensation for all FRS members. For the fiscal year ended June 30, 2020, the contribution rate was 1.66 percent of payroll per Section 112.363, Florida Statutes. Employees do not contribute to this plan.

The District's contributions to the HIS Pension Plan totaled \$19,421,560 for the fiscal year ended June 30, 2020.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2020, the District reported a liability of \$370,708,914 for its proportionate share of the HIS Pension Plan's net pension liability. The

current portion of the net pension liability is the District's proportionate share of benefit payments expected to be paid within 1 year, net of the District's proportionate share of the HIS Pension Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018, and update procedures were used to determine the net pension liability as of July 1, 2019. The District's proportionate share of the HIS Pension Plan's net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions during the fiscal year ended June 30, 2019. At June 30, 2019, the District's proportionate share was 3.313155226 percent, which was a decrease of 0.086779415 percent from its proportionate share of 3.399934641 percent measured as of June 30, 2018. It is estimated that \$11,326,304.50 of the liability is current and due within one year.

For the fiscal year ended June 30, 2020, the District recognized the pension expense of \$26,200,239 for the HIS Pension Plan. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions for the HIS Pension Plan from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 4,502,674	\$ 453,921
Change of Assumptions	42,924,591	30,298,726
Net Difference Between Projected and Actual Earnings on HIS Pension Plan Investments	239,213	-
Changes in Proportion and Differences Between District HIS Contributions and Proportionate Share of Contributions	6,435,954	29,971,182
District HIS Contributions Subsequent to the Measurement Date	19,421,560	-
Total	\$ 73,523,992	\$ 60,723,829

The deferred outflows of resources related to the HIS Pension Plan totaling \$19,421,560 resulting from District contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2021. Other amounts reported for the HIS Pension Plan as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2021	\$ 4,975,916
2022	2,138,626
2023	(2,399,632)
2024	(7,918,667)
2025	(3,996,730)
Thereafter	579,090
Total	\$ (6,621,397)

Actuarial Assumptions. The total pension liability for the HIS Pension Plan was determined by an actuarial valuation as of the valuation date calculated on the assumptions listed below:

Valuation date	July 1, 2018
Measurement date	June 30, 2019
Discount rate	3.5 percent
Inflation	2.6 percent
Salary Increase, including inflation	3.25 percent
Mortality	Generational RP-2000 with Projection Scale BB
Actuarial cost method	Entry Age

The discount rate decreased from 3.87 percent to 3.5 percent.

Discount Rate. Because the HIS Pension Plan is funded on a pay-as-you-go basis, the depletion date is considered to be immediate. The single equivalent discount rate is equal to the municipal bond rate selected by the FRS Actuarial Conference (Bond Buyer General Obligation 20-Bond Municipal Bond Index). The discount rates used in the current year differs from prior year due to changes in the applicable municipal bond index.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability of the HIS Pension Plan calculated using the discount rate of 3.5 percent. Also presented is what the District's proportionate share of the HIS Pension Plan net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.5 percent) or 1 percentage point higher (4.5 percent) than the current rate:

	1% Decrease (2.5%)	Current Discount Rate (3.5%)	1% Increase (4.5%)
District's Proportionate Share of the Net Pension Liability	\$ 423,183,230	\$ 370,708,914	\$ 327,003,751

Pension Plan Fiduciary Net Position. Detailed information about the HIS Pension Plan's fiduciary net position is available in the separately issued FRS Comprehensive Annual Financial Report. The comprehensive annual financial report of the FRS is available by mail at: State of Florida, Division of Retirement, Department of Management Services, 3189 Blair Stone Road, Tallahassee, Florida 32301; by telephone toll free (844) 377-1888 or (850) 907-6500; by e-mail at retirement@dms.fl.gov or at the Division's website (<http://www.dms.myflorida.com>).

2. Early Retirement Plan

Summary of Significant Accounting Policies

Pension. The Early Retirement Plan (Plan) is accounted for in a pension trust fund; therefore, it is accounted for in substantially the same manner as a proprietary fund with an economic resources measurement focus and the accrual basis of accounting. Employer contributions are recognized in the period in which contributions are due. Benefits and refunds are recognized

when due and payable in accordance with terms of the Plan. Plan assets are valued at fair value, based on quoted market prices, for financial statement purposes.

Separate statements are not issued for the Plan.

General Information About the Early Retirement Program

Plan Description. As authorized by Section 1012.685, Florida Statutes, the Board implemented an the Plan, effective August 1, 1984. The Plan is a single-employer defined benefit plan. The purpose of the Plan is to provide eligible District employees, who elect to retire under the early retirement provisions of the FRS, described in Note II.D.1., with a monthly benefit equal to the statutory reduction of the normal retirement benefits when early retirement precedes the normal retirement age of 62. The District entered into an agreement with Wells Fargo Bank, N.A., designating the bank as the investment manager and custodian (Trustee) for the Plan assets. The Agreement also provides that monthly benefits be paid by the Trustee.

Eligibility. A member of the Plan was eligible upon attainment of age 55 to 59, completion of 25, but not more than 28 years of creditable service, at least 5 consecutive and uninterrupted years of service immediately preceding early retirement, and having applied for retirement under the FRS. The Board approved to eliminate new participants to the Plan on June 30, 2008. Certain employees were eligible to enter the plan before July 1, 2010. As of July 1, 2010, the plan was closed to any new participants.

Benefits Provided. The amount of the monthly benefit will be equal to the reduction imposed on the retirement benefit by the FRS due to early retirement. The benefit amount will be based on the initial benefit amount determined by the FRS prior to any cost of living adjustments and once established will remain unchanged, unless a specific increase is authorized by the Board.

Employees Covered by Benefit Terms. Based on an actuarial report as of July 1, 2019, employee membership data related to the Plan was as follows:

Retirees and Beneficiaries Currently Receiving Benefits: 492

Active Plan Participants: There are no longer any active plan participants.

Contributions. The District's Early Retirement Program was established by the Board on August 1, 1984. On July 1, 2010, the plan was closed to any new participants. Pursuant to the Plan Agreement, no contribution shall be required or permitted from any member. The District's annual contribution to the pension trust is determined through the budgetary process and with reference to actuarial determined contributions. The Board establishes rates based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate of \$1,071,899 is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The contribution is designed to accumulate sufficient assets to pay benefits when due. As of June 30, 2020, the actuarial study shows a net pension liability of \$12,985,039 in accordance with GASB 68.

Total contributions from the District to the Plan in fiscal year 2020 amounted to \$1,090,000.

Net Pension Liability

In fiscal year ending in 2020, the net pension liability increased by \$402,350 for a liability in the amount of \$12,985,039.

Total Pension Liability	\$ 22,531,966
Plan Fiduciary Net Position	<u>9,546,927</u>
Net Pension Liability	<u>\$ 12,985,039</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	42.37%

The net pension liability of \$12,985,039 is recorded as a long-term liability on the Statement of Net Position in the Government-wide Financial Statements.

The computation of the total pension liability for fiscal year 2020 was based on the same (a) benefit provisions, (b) actuarial funding method, and (c) other significant factors as used to determine annual required contributions in the previous year.

Actuarial Assumptions. Significant assumptions and other inputs used to measure the total pension liability are:

Valuation Date	July 1, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Aggregate
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment Rate of Return	2.25 percent
Projected Salary Increases	N/A
Rate of Inflation Adjustment	2.50 percent
Discount Rate	2.25 percent

Mortality rates were based on the PUB-2010, adjusted for the headcount weighted teacher's mortality, set forward one year for females and 2 years for males, projected using scale MP 2018.

Investments. The District oversees the management of the Plan. The Superintendent has established procedures to ensure that idle funds are invested as authorized by Florida Statute, to earn the maximum interest. Investments are reported at fair value. The primary objectives, in priority order, in investment activities shall be safety, liquidity, and yield.

The Plan's investments at June 30, 2020, consisted of the following:

	Balance June 30, 2020	Percentage of Plan Net Position
U.S. Treasury Notes and Bonds	\$ 7,453,736.50	78.07%
U.S. Agencies	1,562,532.00	16.37%
Money Market	493,376.85	5.17%
Accrued Income	37,281.90	0.39%
Total	\$ 9,546,927.25	100%

Long-term expected rate of return. The long-term expected rate of return on pension plan investments was validated using Aon's (the District's actuary) e-tool model assuming general inflation of 2.5 percent, which is a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class including in the pension plan's target asset allocation as of June 30, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Government Fixed Income	95%	0.0%
Cash	5%	-0.1%

Rate of Return. For the fiscal year ended June 30, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 2.25 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Receivable. The Plan does not have receivables from long-term contracts with the District contribution.

Allocated insurance contracts. The Plan has no allocated insurance contracts that are excluded from plan assets.

Reserves. The Plan has no reserves that are required to be disclosed under paragraph 30e of GASB Statement No. 67, Financial Reporting for Pension Plans.

Deferred Retirement Option Program (DROP). The District does not offer a DROP to employees in the Early Retirement Program.

Total Pension Liability

The District's total pension liability for the Plan for the current fiscal year were as follows:

<u>Total Pension Liability</u>	<u>2020</u>
Interest Cost	\$ 595,796
Differences between expected and actual experience	355,517
Changes of assumptions	827,272
Benefit payments, including refunds of contributions	<u>(1,811,535)</u>
Net Change in Total Pension Liability	(32,950)
Total Pension Liability (Beginning)	<u>22,564,916</u>
Total Pension Liability (Ending)	<u>\$ 22,531,966</u>

Discount Rate. The discount rate used to measure the total pension liability was 2.25 percent and is a decrease from the prior year. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following table presents the net pension liability of the District, calculated using the discount rate of 2.25 percent, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.25 percent) or 1 percentage point higher (3.25 percent) than the current rate:

	1% Decrease (1.25%)	Current Discount Rate (2.25%)	1% Increase (3.25%)
Net Pension Liability	\$ 15,130,027	\$ 12,985,039	\$ 11,147,862

Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2020, the District reported a liability of \$12,985,039 for the Plan net pension liability. The liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. For the fiscal year ended June 30, 2020, the District recognized a pension expense of \$1,671,177 for the Plan.

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	<u>\$ 68,907</u>

Amounts recognized as deferred outflows of resources related to the Plan will be recognized in the following years in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2021	\$ 84,005
2022	21,638
2023	(24,948)
2024	(11,788)
Total	<u>\$ 68,907</u>

E. Postemployment Health Care Benefits

General Information about the Plan

Plan Description. The Postemployment Health Care Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the District and eligible dependents, may continue 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. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Benefits Provided. Eligible retirees are generally covered by one of the five fully insured comprehensive medical programs from Blue Cross Blue Shield with the following designs:

Plan Type	Staff HMO	Select HMO	Coverage 1 st Local	Coverage 1 st National		HDHP PPO	
Deductible	\$ 250	\$ 500	\$ 1,250	\$ 1,250	\$ 3,250	\$ 2,750	\$ 3,900
Coinsurance	100%	100%	100%	100%	70%	90%	60%
Copayment	\$ 15	\$ 30	\$ 25	\$ 25	\$ -	\$ -	\$ -
Out of pocket limit	\$ 3,500	\$ 5,000	\$ 4,000	\$ 4,000	\$ 4,500	\$ 6,650	\$ 13,300

In addition to the plans described above, Medicare eligible retirees have the option to participate in a Medicare Advantage plan offered by Aetna. The employer has no liability for this plan because retirees pay the full cost with no cost sharing. Medicare eligible retirees coordinate benefits with Medicare on a "Coordination of Benefits" basis. That is, the OPEB Plan pays up to the amount it would pay as primary payer, except that it will not pay benefits already paid by Medicare (which is actually the primary payer) or if the retiree elects not to participate in Medicare Parts A and B, the hypothetical amount Medicare would have paid.

The chart below shows the monthly retiree cost of medical and drug:

Participants	Staff HMO	Select HMO	Coverage 1 st Local	Coverage 1 st National	HDHP PPO
Individual	\$ 756	\$ 790	\$ 649	\$ 682	\$ 660
Retiree plus spouse	\$ 1,413	\$ 1,476	\$ 1,204	\$ 1,265	\$ 1,232

Spouses of retirees or surviving spouses of retirees of the District who meet retirement criteria, and received pension benefits at termination may elect medical coverage. Retirees pay the full cost of dental and vision with no employer cost sharing in the implicit subsidy between active employees and retirees. Retirees pay the full cost with no implicit subsidy for life insurance.

Employees Covered by Benefit Terms. At May 1, 2020, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	753
Active Employees	<u>25,902</u>
Total	<u>26,655</u>

Healthcare plans are only available to retirees at the time of retirement. If the retiree does not elect to pay for continued coverage, their option to participate in a group plan is forfeited.

Total OPEB Liability. The District's total OPEB liability of \$208,572,211 was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	June 30, 2020
Measurement date	June 30, 2020
Actuarial cost method	Entry age
Inflation	2.5 percent
Salary Increases	4.00 percent
Payroll Growth	3.00 percent
Discount Rate	2.21 percent
Healthcare Cost Trend Rates	6.40 percent pre-65 and 6.90 percent post-65 for 2020-21 decreasing to 4.50 percent for 2028 and later year
Retirees' Share of Benefit-related Costs	45 percent of projected health insurance premiums for retirees

Discount rates were based on Bond Buyer GO 20-Bond Municipal Bond Index.

Mortality rates were based on the PUB-2010 mortality table adjusted for the headcount weighted teacher's mortality, set forward one year for females and two years for males, projected using scale MP-2018. Disabled retirees were based on PubNS-2010 mortality table projected using Scale MP-2018.

Changes in the Total OPEB Liability.

	<u>Amount</u>
Balance at June 30, 2019	\$ 170,574,805
Changes for the year:	
Service Cost	12,053,165
Interest	6,342,532
Differences Between Expected and Actual Experience	(15,259,065)
Changes of Assumptions or Other Inputs	37,736,200
Benefit Payments	<u>(2,875,426)</u>
Net Changes	<u>37,997,406</u>
Balance at June 30, 2020	<u>\$ 208,572,211</u>

Changes of assumptions reflect a change in the discount rate from 3.5 percent in 2019 to 2.21 percent in 2020.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.21 percent) or 1 percentage point higher (3.21 percent) than the current rate:

	<u>1% Decrease (1.21%)</u>	<u>Current Discount Rate (2.21%)</u>	<u>1% Increase (3.21%)</u>
Total OPEB Liability	\$ 245,436,991	\$ 208,572,211	\$ 179,454,046

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates (6.4 percent pre-65 and 6.9 percent post-65 decreasing to 4.5 percent), 1 percentage point higher (7.4 percent pre-65 and 7.9 percent post-65 decreasing to 5.5 percent) or 1 percentage point lower (5.4 percent pre-65 and 5.9 percent post-65 decreasing to 3.5 percent):

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 168,088,388	\$ 208,572,211	\$ 263,491,146

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the OPEB Plan. For the fiscal year ended June 30, 2020, the District recognized OPEB Plan expense of \$17,976,072. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB Plan from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ -	\$ 38,413,358
Changes of Assumptions or Other Inputs	47,860,133	9,343,363
Total	\$ 47,860,133	\$ 47,756,721

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2021	\$ (419,625)
2022	(419,625)
2023	(419,625)
2024	(419,625)
2025	(419,625)
Thereafter	2,201,537
Total	\$ 103,412

F. Construction and Other Significant Commitments

Construction Contracts. The following is a schedule of major construction contract commitments at June 30, 2020:

<u>Project</u>	<u>Project Authorization</u>	<u>Expended June 30, 2020</u>	<u>Balance Committed</u>
Elementary	\$ 44,435,508.00	\$ 6,705,107.00	\$ 37,730,401.00
Middle	26,703,729.00	1,591,151.00	25,112,578.00
Senior High	86,403,228.00	8,637,969.00	77,765,259.00
Major Renovation	143,241,332.00	62,418,424.00	80,822,908.00
Enterprise Resource Software	13,668,274.00	10,594,047.25	3,074,226.75
Total	\$ 314,452,071.00	\$ 89,946,698.25	\$ 224,505,372.75

G. 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, and general liability coverage are being provided on a self-insured basis up to specified limits. Prior to July 18, 2007, the District entered into agreements with various insurance companies to provide specific excess coverage of claim amounts above the stated amount on an individual claim basis. Effective July 18, 2007, the District chose not to purchase excess coverage. The District has continued to retain \$4,000,000 to cover any excess claims. The Board has contracted with an insurance administrator to administer these self-insurance programs, including the processing, investigating, and payment of claims.

Settled claims resulting from the risks described above have not exceeded commercial insurance coverage in any of the past 5 fiscal years.

A liability in the amount of \$20,610,745 was actuarially determined using a discount rate of 1.5 percent to cover reported and unreported insurance claims payable at June 30, 2020. It is estimated that \$7,402,269.11 of the liability is current and due with 1 year. The remaining \$13,208,475.89 will be due in future years.

The following schedule represents the changes in claims liability for the past 2 fiscal years for the District's self-insurance program:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2018-19	\$ 23,487,554.00	\$ 6,051,966.71	\$ (7,415,836.71)	\$ 22,123,684.00
2019-20	22,123,684.00	6,226,184.94	(7,739,123.94)	20,610,745.00

Claims and judgments are generally liquidated by the internal service funds that are funded by the General Fund and Special Revenue Funds.

H. Line of Credit

Pursuant to the provisions of Section 1011.13, Florida Statutes, on June 11, 2019, the Board authorized the Superintendent to establish a Line of Credit Tax Anticipation Note for fiscal year 2020 in the amount of \$100,000,000 with Wells Fargo Bank, N.A. For the fiscal year ended June 30, 2020, no funds had been borrowed or utilized under this line of credit, and therefore, no amounts are outstanding at June 30, 2020.

I. Operating Lease Commitments

The District entered into a 10 and 15-year facility lease for Adult Education and Student Nutrition Services, respectively. The facility lease for Adult Education ended June 30, 2020, but was renewed through fiscal year 2022. The facility lease for Student Nutrition Services ends February 28, 2032. Adult Education funds its lease with workforce dollars. Student Nutrition Services utilizes earned revenue to pay its lease. Rental expenditures in Fiscal Year 2020 for Adult Education and Student Nutrition Services were \$159,613 and \$404,444, respectively. The District has entered into other operating leases; however, they are not considered material.

The following is a schedule by years, of the District's portion of future minimum rental payments required under operating leases that have lease terms in excess of 1 year:

Fiscal Year Ending June 30	Amount
2021	\$ 414,555
2022	424,919
2023	435,542
2024-2028	2,346,587
2029-2032	1,961,434
Total Minimum Payments Required	\$ 5,583,037

J. Long-Term Liabilities

1. Obligations Under Lease Purchase Agreement - Certificates of Participation

The District entered into various financing arrangements, each of which was characterized as a lease-purchase agreement, with the Corporation, whereby the District secured financing of various education facilities through the issuance of Certificates of Participation to be repaid from the proceeds of rents paid by the District.

As a condition of the financing arrangement, the District has given ground leases on District property to the Corporation, with a rental fee of \$10 per year. The properties covered by the ground lease are, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the lease and to provide for the rent payments through to term, the District may be required to surrender the sites included under the Ground Lease Agreements to the Trustee for the benefit of the securers of the Certificates of Participation to the end of the ground lease term. Generally, the Certificates of Participation maturity and the ground lease term expiration are consistent.

Certificates of participation that are still part of the District's debt obligation are as follows:

<u>Certificates</u>		<u>Date of Certificates</u>	<u>Original Amount of Certificates</u>	<u>Remaining Amount of Certificates</u>
Series 2005 QZAB	*	December 20, 2005	\$ 3,002,000	\$ 3,002,000
Series 2010 QSCB	*	December 21, 2010	37,935,000	37,935,000
Series 2014A	*	April 2, 2014	39,950,000	24,180,000
Series 2015A		August 20, 2015	100,625,000	91,690,000
Series 2016A		March 31, 2016	53,350,000	48,140,000
Series 2017A		May 25, 2017	32,445,000	27,050,000
Series 2017B		November 13, 2017	51,915,000	51,915,000
Series 2017C	*	November 13, 2017	97,380,000	89,845,000
Series 2018		November 14, 2018	64,995,000	63,905,000
Series 2020A		May 21, 2020	56,700,000	56,700,000
Series 2020B		May 21, 2020	76,530,000	76,530,000
Total			<u>\$ 614,827,000</u>	<u>\$ 570,892,000</u>

* Outstanding direct placement debt.

The Series 2014A Certificates of Participation were issued in order to provide funds necessary to fully advance refund the Series 2002 Certificates of Participation and partially advance refund the Series 2004B Certificates of Participation and refinance the educational facilities that the School Board acquired, constructed, and installed from the proceeds of the Series 2002 and Series 2004B Certificates of Participation. The Series 2015A Certificates of Participation were issued in order to refund the Series 2005A and advance refund the Series 2006A Certificates of Participation and refinance the educational facilities that the School Board acquired, constructed, and installed from the proceeds of the 2005A and 2006A Certificates of Participation. The Series 2016A Certificates of Participation were issued in order to advance refund the Series 2007 Certificates of Participation and refinance the educational facilities that the District acquired,

constructed, and installed from the proceeds of the 2007 Certificates of Participation. See Note II.J.3. for current issuances. The Series 2017A Certificates of Participation were issued in order to advance refund the Series 2006B Certificates of Participation and refinance the educational facilities that the District acquired, constructed, and installed from the proceeds of the 2006B Certificates of Participation. The Series 2017B Certificates of Participation were issued in order to advance refund the Series 2012A Certificates of Participation and refinance the educational facilities that the District acquired, constructed, and installed from the proceeds of the 2012A Certificates of Participation. The Series 2017C Certificates of Participation were issued in order to refund the Series 2008A Certificates of Participation and refinance the educational facilities that the District acquired, constructed, and installed from the proceeds of the 2008A Certificates of Participation. The Series 2018 Certificates of Participation were issued in order to refund the Series 2015B Certificates of Participation and refinance the educational facilities that the District acquired, constructed, and installed from the proceeds of the 2015B Certificates of Participation. The Series 2020A Certificates of Participation were issued in order to refund the Series 2010A Certificates of Participation and refinance the educational facilities that the District acquired, constructed and installed from the proceeds of the 2010A Certificates of Participation. The Series 2020B Certificates of Participation were issued in order to refund the Series 2012A Certificates of Participation and refinance the educational facilities that the District acquired, constructed, and installed from the proceeds of the 2012A Certificates of Participation. Due to the economic substance of the issuances of the Certificates of Participation as a financing arrangement on behalf of the Board, the financial activities of the Corporation have been blended in with the financial statements of the District. For accounting purposes, due to the blending of the Corporation within the District's financial statements, basic lease payments are reflected as debt service expenditures when payable to Certificate holders.

The lease payments for the Series 2014A, 2015A, 2016A, 2017A, 2017B, 2017C, 2018, 2020A, and 2020B Certificates are payable by the District, semi-annually, on July 1 and January 1 at interest rates of 2.56 percent, 2 to 5 percent, 5 percent, 4 to 5 percent, 5 percent, 5 percent, 5 percent, 5 percent, and 1.26 to 2.19 percent, respectively. The lease payments for the Series 2005-QZAB and 2010-QSCB Certificates are due December 20, 2020, and December 1, 2028, respectively. There is no interest to be paid on the QZABs or QSCB as the Certificate holders receive Federal Tax Credits in lieu of interest payments. The District is required to reserve a portion of the lease payments each year.

The following is a schedule by years of future minimum lease payments under the lease agreement together with the present value of minimum lease payments as of June 30:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 57,568,304.25	\$ 36,887,000.00	\$ 20,681,304.25
2022	61,274,260.69	40,645,000.00	20,629,260.69
2023	61,373,936.14	42,565,000.00	18,808,936.14
2024	61,326,119.64	44,435,000.00	16,891,119.64
2025	59,287,452.32	43,990,000.00	15,297,452.32
2026-2030	336,539,415.71	288,090,000.00	48,449,415.71
2031-2032	77,139,037.50	74,280,000.00	2,859,037.50
Total Minimum Lease Payments	\$ 714,508,526.25	\$ 570,892,000.00	\$ 143,616,526.25

2. Bonds Payable

Bonds payable at June 30, 2020, are as follows:

<u>Bond Type</u>	<u>Amount Outstanding</u>	<u>Interest Rates (Percent)</u>	<u>Annual Maturity To</u>
State School Bonds:			
Series 2011A	\$ 660,000	3 - 5	2023
Series 2014A	1,268,000	2 - 5	2025
Series 2017A	4,355,000	3 - 5	2028
Series 2019A	367,000	5	2029
Series 2020A	1,686,000	5	2030
District Revenue Bonds:			
Series 2015 Capital Improvement & Racetrack Revenue Refunding	4,555,000	2 - 4	2033
Series 2015B, Sales Tax Refunding	65,195,000	3 - 5	2026
Series 2017A, Sales Tax Refunding	63,345,000	2.49	2027
Total Bonds Payable	\$ 141,431,000		

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

State School Bonds

These bonds are issued by the SBE on behalf of the District. The bonds mature serially and are secured by a pledge of part 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 issues. Principal and interest payments, investment of debt service fund resources, and compliance with reserve requirements are administered by the SBE and the SBA.

District Revenue Bonds

Series 2015 Capital Improvement and Racetrack Revenue Refunding Bonds

These bonds are authorized by Chapter 71-680, Laws of Florida, which authorized the Board to pledge all of the portion of racetrack funds accruing annually to Hillsborough County, under the provisions of Chapters 550 and 551, Florida Statutes, as allocated to the Board pursuant to law, and Chapter 132, Florida Statutes, which authorized the refunding of the District Revenue Bonds of 1985. As required by the bond resolution, the District has established the sinking fund and

reserve account and has accumulated and maintained adequate resources in the sinking fund and reserve account.

Sales Tax Revenue Bonds, Series 2015B and 2017A

These bonds are authorized by the Constitution and Laws of the State of Florida, including, particularly Chapter 1010, Florida Statutes, Chapter 212, Part I, Florida Statutes, and other applicable provisions of law. The bonds are secured by a pledge of the proceeds received pursuant to the Interlocal Agreement from the levy and collection by the County of the one-half cent local infrastructure sales surtax.

Annual requirements to amortize all bonded debt outstanding as of June 30, 2020, are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
State School Bonds:			
2021	\$ 1,604,887.86	\$ 1,215,000.00	\$ 389,887.86
2022	1,599,050.00	1,267,000.00	332,050.00
2023	1,527,100.00	1,254,000.00	273,100.00
2024	1,313,040.00	1,094,000.00	219,040.00
2025	1,060,340.00	896,000.00	164,340.00
2026-2030	2,881,940.00	2,610,000.00	271,940.00
Total State School Bonds	9,986,357.86	8,336,000.00	1,650,357.86
District Revenue Bonds:			
2021	20,949,473.01	16,395,000.00	4,554,473.01
2022	20,930,840.76	17,145,000.00	3,785,840.76
2023	20,915,414.51	17,935,000.00	2,980,414.51
2024	20,890,032.51	18,755,000.00	2,135,032.51
2025	21,053,578.01	19,625,000.00	1,428,578.01
2026-2030	43,407,175.42	42,015,000.00	1,392,175.42
2031-2033	1,286,843.75	1,225,000.00	61,843.75
Total District Revenue Bonds	149,433,357.97	133,095,000.00	16,338,357.97
Total	\$ 159,419,715.83	\$ 141,431,000.00	\$ 17,988,715.83

3. Defeased Debt

On May 21, 2020, the District issued \$56,700,000 Certificates of Participation, Series 2020A at a premium of \$14,598,252 with an interest rate of 5 percent. The proceeds were used to fully refund \$73,800,000 principal amount of the District's Series 2010A Certificates of Participation. \$75,472,280 of the net proceeds (after payment of \$394,937 of issuance costs and contributed District funds of \$4,568,965) were placed in an irrevocable trust to provide for future debt service payment of the refunded amount of the Series 2010A Certificates of Participation.

As a result, \$73,800,000 of the Series 2010A are considered defeased and the liability for these certificates have been removed from long-term debt. Accordingly, the trust account assets and liability for that portion of the Series 2010A are not included in the District's financial statements.

As a result of the refunding, the District reduced its total debt service requirements by \$7,748,016.56 which resulted in an economic loss of \$505,871.26.

On May 21, 2020, the District issued \$76,530,000 Certificates of Participation, Series 2020B with interest rates between 1.261 percent to 2.191 percent. The proceeds were used to fully refund \$69,050,000 principal amount of the District's Series 2012A Certificates of Participation. \$77,394,144 of the net proceeds (after payment of \$469,939 of issuance costs and contributed District funds of \$1,334,083) were placed in an irrevocable trust to provide for future debt service payment of the refunded amount of the Series 2012A Certificates of Participation.

As a result, \$69,050,000 of the Series 2012A are considered defeased and the liability for these certificates have been removed from long-term debt. Accordingly, the trust account assets and liability for that portion of the Series 2012A are not included in the District's financial statements.

As a result of the refunding, the District reduced its total debt service requirements by \$8,977,387.57 which resulted in an economic loss of \$8,244,808.98.

On January 14, 2020, the State Board of Education issued Series 2020A SBE Refunding Bonds in the amount of \$1,686,000 at a premium, with an interest rate of 5 percent, on behalf of the District. The amount of \$1,973,414.22 of the net proceeds (after payment of \$9,837 in underwriter's fees and other issuance costs) were placed in an irrevocable trust to refund the 2010A bonds that mature on or after January 1, 2021, and were called for redemption on January 15, 2020.

As a result of the refunding, the School District reduced its total debt service requirements by \$1,970,000 which resulted in an economic loss of \$3,414.22.

4. Changes in Long-Term Liabilities

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

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due In One Year
GOVERNMENTAL ACTIVITIES					
Estimated Liability for Self-Insurance Program	\$ 22,123,684.00	\$ 6,226,184.94	\$ 7,739,123.94	\$ 20,610,745.00	\$ 7,402,269.11
Other Postemployment Benefits Payable	170,574,805.00	37,997,406.00	-	208,572,211.00	-
Compensated Absences Payable	183,728,437.69	46,391,672.77	32,478,473.82	197,641,636.64	12,992,933.83
Net Pension Liability:					
State - FRS	706,561,721.00	76,721,760.00	-	783,283,481.00	-
State - HIS	359,852,899.00	10,856,015.38	-	370,708,914.38	11,326,304.50
Early Retirement Program	12,582,689.00	402,350.00	-	12,985,039.00	-
Certificates of Participation Payable	623,613,000.00	133,230,000.00	185,951,000.00	570,892,000.00	36,887,000.00
Bonds Payable	159,512,000.00	1,686,000.00	19,767,000.00	141,431,000.00	17,610,000.00
Total Governmental Activities	\$2,238,549,235.69	\$313,511,389.09	\$245,935,597.76	\$2,306,125,027.02	\$86,218,507.44
Plus unamortized premiums:					
Certificates of Participation				59,408,988.58	
Bonds Payable				<u>6,069,176.74</u>	
Total Long-Term Debt				\$2,371,603,192.34	

Internal service funds predominately serve the governmental funds and, accordingly, long-term liabilities of those funds are included in the governmental activities. For the governmental activities, compensated absences, net pension liability, and other postemployment benefits are generally liquidated with resources of the General and Special Revenue Funds. The estimated liability for long-term claims are generally liquidated with resources of the Worker's Compensation and the General and Automobile liability programs Internal Service Funds.

K. Fund Balance Reporting

The Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions (GASB 54) with the intention of providing more structured classification of fund balance reporting. The reporting standards established a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or are legally or contractually required to remain intact. Examples of this classification are prepaid item, inventories, and principal of an endowment fund. The District has inventories that are considered nonspendable. The District does not have any other nonspendable fund balances.

The GASB 54 provides a hierarchy of spendable fund balances, based on spending constraints:

- Restricted – fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed – fund balances that contain self-imposed constraints by the Board, (the District's highest level of decision-making authority). The Board has not established a policy to commit fund balance, therefore, no such balance is reported.
- Assigned – fund balances that contain self-imposed constraints of the Government to be used for a particular purpose. The District has a policy approved by the Board that designates administrative staff (the Superintendent and Chief Business officer) to determine the assignments.
- Unassigned – fund balance of the General Fund that is not constrained for a particular purpose.

The District has classified its fund balances based on the GASB 54 hierarchy as follows:

- Nonspendable – The District has inventories totaling \$6,138,731.87 that are classified as nonspendable.
- Spendable – The District has classified the spendable fund balances as restricted, assigned, and unassigned. The District currently has no funds classified as committed.
 - Restricted. Federal Laws, Florida Statutes, and local constraints require that certain revenues be specifically used for certain expenditures. These funds have been included in the restricted category of fund balances. The restricted fund balance total is \$310,320,410.45 and represents \$38,905,455.38 for Food Service, \$35,171,286.77 for State programs, \$3,541,298.85 for local programs, \$84,350,759.40 for Debt Service, and \$148,351,610.05 for Capital Projects.
 - Assigned. The District has set aside certain spendable fund balances in the amount of \$4,123,262.95 for District Operations.
 - Unassigned. The District has \$70,816,845.16 in unassigned fund balance. At the end of the fiscal year, the unassigned fund balance in the General Fund is 3.91 percent of total General Fund revenues (including other financing sources and uses).

The District applies resources for expenditures to restricted, then assigned, and then unassigned when expenditures are incurred which could use any of the fund balance classifications.

L. 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	\$ 73,144,773.18	\$ 13,479,619.68
Special Revenue - Other	1,080,634.32	40,049,677.42
Capital Projects - Local Capital Improvement	8,685,627.14	33,886,659.36
Capital Projects - Other	182,170.55	3,301,426.29
Nonmajor Governmental	498,390.98	2,247,432.52
Internal Service	12,387,783.45	3,014,564.35
Total	\$ 95,979,379.62	\$ 95,979,379.62

The majority of interfund receivables and payables are established during the closing period. The receivable in the General Fund is for payback of direct/indirect charges for June 30, 2020 and temporary loans to Special Revenue – Other for cost reimbursement grants. The amounts in Capital Projects – Local Capital Improvement Fund, Capital Projects – Other Funds, and nonmajor funds are mostly due to the movements of expenditures between capital project funds. The amount in the Internal Service Fund is due to movement of revenue to other funds. The amounts payable are expected to be paid within a period of less than 13 months, as allowable under Section 1011.09, Florida Statutes.

M. Revenues

1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2019-20 fiscal year:

Source	Amount
Florida Education Finance Program	\$ 886,605,865.00
Categorical Educational Program	255,472,457.36
Workforce Development Program	27,967,434.00
Capital Outlay and Debt Service (Motor Vehicle License Tax)	8,286,514.00
Food Service Supplement	1,376,471.00
Moblile Home License Tax	600,688.09
Sales Tax Distribution (previously called Pari-Mutuel Tax)	446,500.00
State Board of Education Bond Interest	245,973.44
Discretionary Lottery Funds	226,954.00
Miscellaneous	23,282,971.21
Total	\$ 1,204,511,828.10

2. Property Taxes

The following is a summary of millages and taxes levied on the 2019 tax roll for the 2019-20 fiscal year:

	<u>Millages</u>	<u>Taxes Levied</u>
<u>General Fund</u>		
Nonvoted School Tax:		
Required Local Effort	3.881	\$ 438,491,114.95
Basic Discretionary Local Effort	0.748	84,510,606.63
<u>Capital Projects - Local Capital Improvement Fund</u>		
Nonvoted Tax:		
Local Capital Improvements	1.500	169,473,141.65
Total	<u>6.129</u>	<u>\$ 692,474,863.23</u>

N. Interfund Transfers

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

<u>Funds</u>	<u>Interfund</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
Major:		
General	\$ 58,709,458.61	\$ 3,295,703.59
Special Revenue - Other	12,178.53	-
Debt Service - Other	65,148,070.19	2,138.01
Capital Projects - Local Capital Improvement	-	105,375,243.57
Capital Projects - Other	-	13,113,680.00
Nonmajor Governmental	873,257.54	-
Internal Service	3,049,493.00	6,005,692.70
Total	<u>\$ 127,792,457.87</u>	<u>\$ 127,792,457.87</u>

The largest amount of interfund transfers is to move money to the debt service funds for the bond principal and interest payments. The remainder is the charging of direct and indirect costs.

III. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Litigation

The District is involved in several pending and threatened legal actions. In the opinion of District management, the range of potential loss from all such claims and actions should not materially affect the financial condition of the District.

B. Grants and Contracts

The District participates in various Federally assisted grant programs that are subject to review and audit by the grantor agencies. Entitlement to these resources is generally conditional upon compliance with the terms and conditions of grant agreements and applicable Federal regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a Federal audit may become a liability of the District.

IV. SUBSEQUENT EVENTS

The District obtained Board approval to utilize a Tax Anticipation Note in the amount of \$75,000,000 for the 2020-21 fiscal year to cover a cash shortfall until the property tax dollars are remitted in late November 2020 from the Hillsborough County Tax Collector.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in the District's Total OPEB Liability and Related Ratios

	2020	2019	2018
Total OPEB Liability			
Service Cost	\$ 12,053,165	\$ 11,072,796	\$ 11,939,817
Interest	6,342,532	6,530,837	6,476,707
Differences Between Expected and Actual Experience	(15,259,065)	(17,872,534)	(12,513,779)
Changes of Assumptions or Other Inputs	37,736,200	15,722,184	(12,406,762)
Benefit Payments	(2,875,426)	(5,074,173)	(4,508,527)
Net Change in Total OPEB Liability	37,997,406	10,379,110	(11,012,544)
Total OPEB Liability - Beginning	170,574,805	160,195,695	171,208,239
Total OPEB Liability - Ending	\$ 208,572,211	\$ 170,574,805	\$ 160,195,695
Covered-Employee Payroll	\$ 1,169,899,584	\$ 1,108,181,513	\$ 1,110,758,831
Total OPEB Liability as a Percentage of Covered-Employee Payroll	17.83%	15.39%	14.42%

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

	2019	2018	2017	2016	2015	2014
District's Proportion of the FRS Net Pension Liability	2.274434221%	2.345782073%	2.465541496%	2.541959515%	2.763289665%	2.675744615%
District's Proportionate Share of the FRS Net Pension Liability	\$ 783,283,481	\$ 706,561,721	\$ 729,290,632	\$ 964,675,632	\$ 356,915,921	\$ 163,259,770
District's Covered Payroll	\$ 940,829,955	\$ 946,040,970	\$ 985,656,086	\$ 988,184,066	\$ 985,386,796	\$ 930,149,025
District's Proportionate Share of the FRS Net Pension Liability as a Percentage of Its Covered Payroll	83.25%	74.69%	73.99%	97.62%	36.22%	17.55%
FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

(1) The amounts presented for each fiscal year were determined as of June 30.

Schedule of District Contributions – Florida Retirement System Pension Plan (1)

	2020	2019	2018	2017	2016	2015	2014
Contractually Required FRS Contribution	\$ 75,940,903	\$ 71,543,364	\$ 67,273,588	\$ 64,502,458	\$ 61,989,736	\$ 67,371,349	\$ 58,610,162
FRS Contributions in Relation to the Contractually Required Contribution	(75,940,903)	(71,543,364)	(67,273,588)	(64,502,458)	(61,989,736)	(67,371,349)	(58,610,162)
FRS Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$968,342,789	\$940,829,955	\$946,040,970	\$985,656,086	\$988,184,066	\$985,386,796	\$930,149,025
FRS Contributions as a Percentage of Covered Payroll	7.84%	7.60%	7.11%	6.54%	6.27%	6.84%	6.30%

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of the District's Proportionate Share
of the Net Pension Liability –
Health Insurance Subsidy Pension Plan (1)**

	2019	2018	2017	2016	2015	2014
District's Proportion of the HIS Net Pension Liability	3.313155226%	3.399934641%	3.604627649%	3.707982372%	3.739257446%	3.581709108%
District's Proportionate Share of the HIS Net Pension Liability	\$ 370,708,914	\$ 359,852,899	\$ 385,423,419	\$ 432,149,985	\$ 381,345,440	\$ 334,898,541
District's Covered Payroll	\$ 1,108,181,513	\$ 1,110,758,831	\$ 1,149,179,153	\$ 1,145,023,748	\$ 1,134,992,341	\$ 1,064,282,519
District's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll	33.45%	32.40%	33.54%	37.74%	33.60%	31.47%
HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of District Contributions –
Health Insurance Subsidy Pension Plan (1)**

	2020	2019	2018	2017	2016	2015	2014
Contractually Required HIS Contribution	\$ 19,421,560	\$ 18,397,796	\$ 18,428,926	\$ 19,066,752	\$ 19,005,773	\$ 14,293,769	\$ 12,269,731
HIS Contributions in Relation to the Contractually Required Contribution	(19,421,560)	(18,397,796)	(18,428,926)	(19,066,752)	(19,005,773)	(14,293,769)	(12,269,731)
HIS Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 1,169,899,584	\$ 1,108,181,513	\$ 1,110,758,831	\$ 1,149,179,153	\$ 1,145,023,748	\$ 1,134,992,341	\$ 1,064,282,519
HIS Contributions as a Percentage of Covered Payroll	1.66%	1.66%	1.66%	1.66%	1.66%	1.26%	1.15%

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of Changes in Net Pension
Liability and Related Ratios – Early Retirement Plan
Last 10 Fiscal Years**

	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability:							
Interest	\$ 595,796	\$ 591,171	\$ 620,996	\$ 654,392	\$ 891,553	\$ 855,451	\$ 958,050
Differences Between Expected and Actual Experience	355,517	(242,941)	44,936	(78,680)	(89,247)	(9,066)	(96,760)
Changes of Assumptions	827,272	(505,662)	-	-	1,845,696	2,180,253	-
Benefit Payments, Including Refunds of Member Contributions	(1,811,535)	(1,837,661)	(1,891,507)	(1,931,650)	(1,958,864)	(2,031,448)	(2,023,059)
Net Change in Total Pension Liability	(32,950)	(1,995,093)	(1,225,575)	(1,355,938)	689,138	995,190	(1,161,769)
Total Pension Liability, Beginning	22,564,916	24,560,009	25,785,584	27,141,522	26,452,384	25,457,194	26,618,963
Total Pension Liability, Ending (A)	\$22,531,966	\$22,564,916	\$24,560,009	\$25,785,584	\$27,141,522	\$26,452,384	\$25,457,194
Plan Fiduciary Net Position:							
Employer Contributions	\$ 1,090,000	\$ 1,195,000	\$ 1,170,000	\$ 1,185,000	\$ 1,114,742	\$ 1,410,653	\$ 1,355,705
Net Investment Income	298,094	340,359	21,068	(11,048)	260,643	122,078	80,327
Benefit Payments, Including Refunds of Member Contributions	(1,811,535)	(1,837,661)	(1,891,507)	(1,931,650)	(1,958,864)	(2,031,448)	(2,023,059)
Administrative Expense	(11,859)	(37,516)	(11,900)	(40,901)	(42,425)	(44,794)	(12,540)
Net Change in Plan Fiduciary Net Position	(435,300)	(339,818)	(712,339)	(798,599)	(625,904)	(543,511)	(599,567)
Plan Fiduciary Net Position, Beginning	9,982,227	10,322,045	11,034,384	11,832,983	12,458,887	13,002,398	13,601,965
Plan Fiduciary Net Position, Ending (B)	\$ 9,546,927	\$ 9,982,227	\$10,322,045	\$11,034,384	\$11,832,983	\$12,458,887	\$13,002,398
Net Pension Liability, Ending (A)-(B)	\$12,985,039	\$12,582,689	\$14,237,964	\$14,751,200	\$15,308,539	\$13,993,497	\$12,454,796
Plan Fiduciary Net Position As a Percentage of the Total Pension Liability	42.37%	44.24%	42.03%	42.79%	43.60%	47.10%	51.08%
Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net Pension Liability As a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule:

Benefit Changes: As of July 1, 2010, the Supplemental Early Retirement Pension Plan was closed to any new participants.

Note: Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**Schedule of District Contributions – Early Retirement Plan
Last 10 Fiscal Years**

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially Determined Contribution	\$1,071,899	\$1,169,710	\$1,150,507	\$1,147,174	\$1,054,194	\$1,095,221	\$1,402,918	\$1,381,913	\$1,341,630	\$1,317,182
Contributions in Relation to the Actuarially Determined Contribution	1,090,000	1,195,000	1,170,000	1,185,000	1,114,742	1,410,653	1,401,167	1,383,258	879,714	1,764,068
Contributions Deficiency (Excess)	\$ (18,101)	\$ (25,290)	\$ (19,493)	\$ (37,826)	\$ (60,548)	\$ (315,432)	\$ 1,751	\$ (1,345)	\$ 461,916	\$ (446,886)
Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a Percentage of Covered Payroll	N/A (A)	N/A (A)	N/A (A)	N/A (A)	N/A (A)	N/A (A)	N/A (A)	N/A (A)	N/A (A)	N/A (A)

Notes to Schedule:

(A) As of July 1, 2010, the Supplemental Early Retirement Pension Plan was closed to any new participants.

Valuation Date: Actuarially determined contribution rates are calculated on July 1, one year prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Aggregate
Asset Valuation Method	Market Value
Inflation	2.5%
Salary Increases	N/A
Investment Rate of Return	2.25%
Retirement Age	N/A
Mortality	Rates were based on the PUB-2010, adjusted for the headcount weighted teacher's mortality, set forward one year for females and two years for males, projected using scale MP 2018.

Schedule of Investment Returns – Early Retirement Plan

	2020	2019	2018	2017	2016	2015	2014	2013
Annual Money-Weighted Rate of Return, Net of Investment Expense	2.25%	2.75%	2.50%	2.50%	2.50%	3.50%	3.50%	3.50%

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

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

Changes of Assumptions. Changes of assumptions and other inputs include the change in the discount rate from 3.5 percent as of the beginning of the measurement period to 2.21 percent as of the end of the measurement period.

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

Changes of Assumptions. In 2019, the long-term expected rate of return was decreased from 7 percent to 6.9 percent, and the mortality assumption was changed from the Generational RP-2000 with Projection Scale BB tables to the PUB-2010 base table, projected generationally with Scale MP-2018.

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

Changes of Assumptions. In 2019, the municipal bond rate used to determine total pension liability was decreased from 3.87 percent to 3.5 percent.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Hillsborough County District School Board Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Pass - Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
Clustered				
Child Nutrition Cluster				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	20002	\$ -	\$ 18,360,760.60
National School Lunch Program	10.555	20001, 20003	-	49,061,155.07
Summer Food Service Program for Children	10.559	19006, 19007, 20006, 20007	-	22,127,193.66
Total Child Nutrition Cluster			-	89,549,109.33
Student Financial Assistance Cluster				
United States Department of Education:				
Federal Supplemental Educational Opportunity Grants	84.007	N/A	-	55,965.62
Federal Work-Study Program	84.033	N/A	-	27,591.28
Federal Pell Grant Program	84.063	N/A	-	2,743,007.75
Total Student Financial Assistance Cluster			-	2,826,564.65
Special Education Cluster				
United States Department of Education:				
Florida Department of Education				
Special Education - Grants to States	84.027	262, 263	-	47,744,434.70
Special Education - Preschool Grants	84.173	267	-	847,068.15
Total Special Education Cluster			-	48,591,502.85
Child Care and Development Cluster				
United States Department Health and Human Services:				
Child Care and Development Block Grant:				
Florida Department of Children and Families	93.575	LC937	-	69,268.77
Hillsborough County School Readiness Coalition		SR1920	-	225,055.19
Total Child Care and Development Block Grant	93.575		-	294,323.96
Child Care Mandatory and Matching Funds of the Child Care and Development Fund:				
Hillsborough County School Readiness Coalition	93.596	SR1920	-	122,190.63
Total Child Care and Development Cluster			-	416,514.59
Not Clustered				
United States Department of Agriculture				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	4272	-	3,873,355.07
Florida Department of Agriculture and Consumer Services:				
Healthier US School Challenge: Smarter Lunchrooms	10.543	1973	-	32,036.31
Fresh Fruit and Vegetable Program	10.582	20004	-	1,016,282.16
Total United States Department of Agriculture			-	4,921,673.54
United States Department of Commerce				
Science, Technology, Business and/or Education Outreach	11.620	N/A	-	3,999.99
United States Department of Defense				
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools				
	12.556	N/A	-	144,132.00
United States Department of Justice				
Public Safety Partnership and Community Policing Grants				
STOP School Violence	16.710	N/A	-	84,045.93
	16.839	N/A	-	9,275.00
Total United States Department of Justice			-	93,320.93
United States Department of Labor				
Florida Department of Education:				
National Farmworker Jobs Program	17.264	405	-	314,222.55
United States Department of Education				
Impact Aid	84.041	N/A	-	399,619.37
Indian Education - Grants to Local Educational Agencies	84.060	N/A	-	10,519.00

(Continued)

**Hillsborough County District School Board
Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Pass - Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
Not Clustered (continued)				
United States Department of Education (continued)				
Safe and Drug-Free Schools and Communities - National Programs	84.184	N/A	\$ -	\$ 880,973.12
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	N/A	-	328,148.78
Teacher Incentive Fund	84.374	N/A	-	1,728,263.20
Investing in Innovation (i3) Fund	84.411	N/A	-	665,300.82
Supporting Effective Educator Development Program	84.423	N/A	-	190,254.53
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193	-	2,107,471.35
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	238,641.12	75,601,099.69
Migrant Education - State Grant Program	84.011	217	-	3,275,829.40
Career and Technical Education - Basic Grants to States	84.048	161	-	2,979,946.34
Education for Homeless Children and Youth	84.196	127	-	143,256.76
Charter Schools	84.282	298	2,710,287.45	2,710,287.45
Twenty-First Century Community Learning Centers	84.287	244	186,133.21	186,133.21
English Language Acquisition State Grants	84.365	102	-	3,358,495.50
Supporting Effective Instruction State Grants	84.367	224	-	7,111,068.03
School Improvement Grants	84.377	126	-	14,847.78
Student Support and Academic Enrichment Program	84.424	241	-	4,341,135.34
Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act	84.425D	124	-	17,227,278.11
Hurricane Education Recovery	84.938B	107	-	424,378.48
Total United States Department of Education			3,135,061.78	123,684,306.26
United States Department of Health and Human Services				
Cooperative Agreements to Promote Adolescent Health through School-based HIV/STD Prevention and School-based Surveillance	93.079	N/A	-	311,813.77
Florida Department of Children and Families:				
Refugee and Entrant Assistance - State Administered Programs	93.566	LK198, LK205	-	805,544.85
Florida Department of Health:				
Children's Health Insurance Program	93.767	HB377	-	111,910.00
Hillsborough County School Readiness Coalition:				
Temporary Assistance for Needy Families	93.558	SR1920	-	97,743.60
Social Services Block Grant	93.667	SR1920	-	14,013.29
Hillsborough County:				
Head Start	93.600	None	-	12,135,002.77
Total United States Department of Health and Human Services			-	13,476,028.28
United States Department of Homeland Security				
Coptic Orthodox Charities:				
Citizen Education and Training	97.010	COC-0	-	45,514.75
Total Expenditures of Federal Awards			\$ 3,135,061.78	\$ 284,066,889.72

The notes below are an integral part of this Schedule.

- Notes: (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Hillsborough County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.
- (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
- (4) Noncash Assistance - National School Lunch Program. Includes \$5,792,289.15 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
- (5) Impact Aid. Expenditures are related to grant number/program 19-FL-2020-0202.
- (6) Head Start. Expenditures include \$12,135,002.77 for grant number/program year 04CH4768/05.



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Hillsborough County District School Board as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 25, 2021, included under the heading **INDEPENDENT AUDITOR'S REPORT**. Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component units, as described in our report on the District's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material

misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully submitted,

A handwritten signature in black ink, reading "Sherrill F. Norman". The signature is fluid and cursive, with the first name "Sherrill" and last name "Norman" clearly legible.

Sherrill F. Norman, CPA
Tallahassee, Florida
March 25, 2021



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Report on Compliance for Each Major Federal Program

We have audited the Hillsborough County District School Board's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major Federal programs for the fiscal year ended June 30, 2020. The District's major Federal programs are identified in **SECTION I – SUMMARY OF AUDITOR'S RESULTS** of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the fiscal year ended June 30, 2020.

Report on Internal Control Over Compliance

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

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

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

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

Respectfully submitted,

A handwritten signature in black ink, reading "Sherrill F. Norman". The signature is written in a cursive style with a large, stylized "S" and "N".

Sherrill F. Norman, CPA
Tallahassee, Florida
March 25, 2021

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major Federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor’s report issued on compliance for major Federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major Federal programs:	
CFDA Numbers:	Name of Federal Program or Cluster:
84.010	Title I Grants to Local Educational Agencies
84.425	Education Stabilization Fund
Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
Auditee qualified as low risk auditee?	Yes

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters are reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters are reported.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for the Federal awards audit findings included in the prior audit report.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

School Board
Lynn L. Gray, Chair
Stacy A. Hahn, Ph.D., Vice Chair
Nadia T. Combs
Karen Perez
Melissa Snively
Jessica Vaughn
Henry "Shake" Washington



Superintendent of Schools
Addison G. Davis

Deputy Superintendent, Instruction
Terry Connor

Assistant Superintendent Curriculum and Instruction
Daniela Simic

Assistant Superintendent Teaching and Learning
Deborah Cook

Executive Director Career, Technical, and Adult Education
Warren S. Brooks

June 30, 2020

Audit Report No. (Finding No.)	Program/Area	Brief Description	Status	Comments
KPMG, LLC (2019-001)	Federal Pell Grant Program (CFDA No. 84.063)	District disbursement procedures need improvement to ensure the accuracy of cost of attendance calculations prior to the disbursement of Pell Grant Program awards.	Fully Corrected	
KPMG, LLC (2019-002)	Federal Pell Grant Program (CFDA No. 84.063)	District reporting procedures need improvement to ensure that student information is accurately and timely reported to the Common Origination and Disbursement System.	Fully Corrected	
KPMG, LLC (2019-003)	Federal Pell Grant Program (CFDA No. 84.063)	District reporting procedures need improvement to ensure that student status changes are accurately and timely reported to the National Student Loan Data System.	Fully Corrected	

Respectfully,

Darrell R. Faber
Director, Workforce and Continuing Education

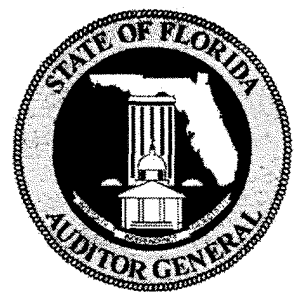
Connect with Us • HillsboroughSchools.org • P.O. Box 3408 • Tampa, FL 33601-3408 • (813) 272-4000
Adult and Career Services Center • 5410 N. 20th Street • Tampa, FL 33610

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2021-067
December 2020

HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2019-20 fiscal year, Addison Davis served as Acting Superintendent of the Hillsborough County Schools from March 23, 2020, Jeff Eakins served as Superintendent before that date, and the following individuals served as School Board Members:

	<u>District No.</u>
Steve Cona, Vice Chair from 11-19-19	1
Dr. Stacy Hahn	2
Cindy Stuart	3
Melissa Snively, Chair from 11-19-19, Vice Chair through 11-18-19	4
Tamara Shamburger, Chair through 11-18-19	5
Karen Perez	6
Lynn Gray	7

The team leader was M. Cecilia Brown, and the audit was supervised by Anna A. McCormick, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at tedwaller@aud.state.fl.us or by telephone at (850) 412-2887.

This report and other reports prepared by the Auditor General are available at:

FLAuditor.gov

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

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

HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Hillsborough County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2018-173. Our operational audit disclosed the following:

Finding 1: District records did not evidence that ad valorem tax levy proceeds were used only for authorized purposes, resulting in questioned costs totaling \$778,000. A similar finding was noted in our report No. 2018-173.

Finding 2: The District did not timely comply with State law requiring, effective July 1, 2019, the District to post on its Web site graphical representations of summary financial efficiency data and fiscal trend information.

Finding 3: District controls over contracted services for school resource officers need enhancement.

Finding 4: The District needs to strengthen controls to ensure the accurate reporting of instructional contact hours for adult general education classes to Florida Department of Education.

Finding 5: As similarly noted in our report No. 2018-173, some unnecessary information technology user access privileges existed that increased the risk for unauthorized disclosure of sensitive personal information of students to occur.

BACKGROUND

The Hillsborough County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Hillsborough County. The governing body of the District is the Hillsborough County District School Board (Board), which is composed of seven elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2019-20 fiscal year, the District operated 245 elementary, middle, high, and specialized schools; sponsored 52 charter schools; and reported 218,997 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Ad Valorem Taxation

State law¹ allows the District to levy ad valorem taxes for capital outlay purposes within specified millage rates subject to certain precedent conditions. Allowable uses of ad valorem tax levy proceeds include, among other things, funding new construction and remodeling projects; maintenance, renovation, and repair of existing school plants; purchases of new and replacement equipment; certain enterprise

¹ Section 1011.71, Florida Statutes.

resource software used to support Districtwide administration or State-mandated reporting requirements; and property and casualty insurance premiums to insure educational and ancillary plants subject to certain conditions and limitations. Also, State law² provides a definition of maintenance and repair that specifically excludes custodial and groundskeeping functions.

The District accounts for ad valorem tax levy proceeds in the Capital Projects – Local Capital Improvement Fund (LCI Fund). For the 2019-20 fiscal year, the District's LCI Fund expenditures totaled \$64.2 million and transfers to the General Fund totaled \$40.2 million. According to District personnel, the Budget and Operations Accounting Departments prepare budgets for each LCI Fund. To help ensure compliance with the restrictions imposed by State law, Operations Accounting Department accountants review purchase orders, invoices, and other documented support before LCI Fund disbursements and transfers are made.

As part of our audit procedures, we examined District job descriptions, vendor invoices, and other District records supporting selected LCI Fund expenditures and transfers totaling \$13 million and \$10.1 million, respectively, to determine their propriety. As summarized in Table 1, we found that LCI Fund transfers totaling \$778,407 were used to pay personnel and vendor costs that did not appear to be allowable uses of ad valorem tax levy proceeds.

Table 1
Local Capital Improvement Fund
Questioned Costs

2019-20 Fiscal Year

Questioned Cost Descriptions	Amount
Salaries and Benefits Expenditures for:	
13 Operator 1, Special Equipment Personnel	\$380,554
2 Operator 2, Special Equipment Personnel	51,098
4 Technician, Restoration Personnel	66,540
1 Mechanic 1, Garden Equipment Personnel	44,375
1 Storekeeper 1 Personnel	30,901
Other Expenditures:	
4 Payments to Vendors	204,939
Total	<u>\$778,407</u>

Specifically, the District LCI Fund transfers were used to pay:

- Salaries and benefits totaling \$555,546 for employees in 13 Operator 1, Special Equipment and 2 Operator 2, Special Equipment positions. However, the related job descriptions listed groundskeeping duties, such as operating tractors and other mowing equipment; operating hand tools and equipment such as chain saws, weed eaters, and blowers; and performing groundskeeping of trees, lawns, and athletic fields, which are not allowable uses for the ad valorem tax levy proceeds.

In response to our inquiries, District personnel indicated that for 5 of the 15 employees the assigned duties, such as repair and maintenance of fences, irrigation systems, and land drainage and grading, were allowable ad valorem tax levy uses. Notwithstanding, although we requested,

² Section 1013.01(12), Florida Statutes.

personnel activity reports³ or other District records were not provided to demonstrate the extent that the personnel costs for these 5 employees should be allocated to the LCI Fund. We extended our procedures by interviewing the 5 employees and determined that employee work efforts for allowable activities totaled \$123,894, resulting in ad valorem tax levy questioned costs totaling \$431,652.

- Salaries and benefits totaling \$110,900 for employees in 4 Technician, Restoration positions with duties that included cleaning, housekeeping, maintenance repairs, and restoration of District facilities. Although we requested, District records, such as personnel activity reports, were not provided to evidence the time spent by these employees on allowable uses of ad valorem tax levy proceeds. We extended our procedures, interviewed the employees' supervisor, and determined that the employees' work efforts for allowable ad valorem tax levy uses totaled \$44,360, resulting in ad valorem tax levy questioned costs totaling \$66,540.
- Salaries and benefits totaling \$75,276 for employees in a Mechanic 1, Garden Equipment position and a Storekeeper 1 position; although, the two employees provided services that did not appear to represent allowable ad valorem tax levy uses. The Mechanic 1, Garden Equipment employee inspected, maintained, and repaired groundskeeping equipment and the Storekeeper 1 employee maintained inventory stock levels and pumped gas and diesel fuel. In response to our inquiries, District personnel agreed that these salaries and benefits represented questioned costs.
- Four vendor payments totaling \$204,939 for various unallowable ad valorem tax levy uses, including a diesel fuel additive for reducing pollution, personal protective equipment (face masks), a wrap lens for a ceiling light, and a battery for custodial equipment. In response to our inquiries, District personnel agreed that payments for these items represented questioned costs.

District personnel indicated that various District Budget, Maintenance, and other personnel reviewed General Fund expenditures funded by the transfer but lacked a full understanding of ad valorem tax levy use restrictions. Without adequate training to provide applicable personnel with a thorough understanding of the allowable and unallowable uses for ad valorem tax levy proceeds and effective monitoring controls, there is an increased risk for the District to violate the expenditure restrictions governing use of the proceeds. A similar finding was noted in our report No. 2018-173.

Recommendation: The District should enhance procedures to ensure and demonstrate that ad valorem tax levy proceeds are only used for allowable purposes. Such enhancements should include appropriate training for District employees who prepare and review transfers of ad valorem tax levy proceeds and the maintenance of records, such as personnel activity reports, to support the amount of the proceeds used as compensation for District employee services.

Finding 2: Fiscal Transparency

To promote responsible spending, more citizen involvement, and improved accountability, it is important for the District to provide easy access to its budget and related information. Pursuant to State law,⁴ the District must post on its Web site a plain language version of each proposed, tentative, and official budget that describes each budget item in terms that are easily understandable to the public.

In addition, effective July 1, 2019, the information posted on the District Web site must include graphical representations, for each public school within the District and for the District, of summary financial

³ Personnel activity reports reflect an after-the-fact distribution of the actual activity of each individual who worked on multiple activities.

⁴ Section 1011.035(2), Florida Statutes.

efficiency data and fiscal trend information for the previous 3 years. Specifically, the District Web site must show the:

- Ratio of full-time equivalent (FTE) students to FTE instructional personnel.
- Ratio of FTE students to FTE administrative personnel.
- Total operating expenditures per FTE student.
- Total instructional expenditures per FTE student.
- General administrative expenditures as a percentage of total budget.
- Rate of change in the General Fund's ending fund balance not classified as restricted.

The District Web site must also include a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE) pursuant to State law⁵ to enable taxpayers to evaluate the financial efficiency of the school district and compare the financial efficiency of the school district with other similarly situated school districts. The information must be prominently posted on the District's Web site in a manner that is readily accessible.

At the time of our review in April 2020, the District had posted the proposed, tentative, and official budgets for the 2019-20 fiscal year on its Web site; however, the Web site lacked the graphical representations and a link to the Web-based fiscal transparency tool developed by the FDOE. In response to our inquiry, District personnel indicated that, as of that date, they had requested but not received from the FDOE District graphical representations or a link to the transparency tool. Although the FDOE had not provided school districts a link to the transparency tool, District records did not demonstrate any efforts to create or report the required summary financial efficiency data or fiscal trend information for the previous 3 years.

Subsequent to our inquiry, in May 2020 the FDOE provided the District with, and the District posted on the District Web site, the required graphical representations. In addition, District personnel indicated that, in June 2020, the FDOE provided the District a link to the FDOE fiscal transparency tool and the District posted the link on the District Web site. Providing the required transparency information on the District Web site enhances citizen involvement and the ability to analyze, monitor, and evaluate fiscal outcomes.

Recommendation: The District should continue efforts to comply with statutory transparency requirements by timely posting all required information on the District Web site.

Finding 3: School Resource Officer Services

Effective contract management for school resource officer (SRO) services on school premises ensures that SRO services conform to contract terms before payment. Although the District uses an electronic visitor management system to record information about school visitors, including the visitor's arrival and departure times, District procedures did not require SROs to document arrival and departure times, either through the visitor management system or otherwise, to facilitate the monitoring of SRO services and related payments.

⁵ Section 1010.20, Florida Statutes.

Our examination of District records for the 2019-20 fiscal year disclosed that the Board approved contracts with the Hillsborough County Sheriff's Office and the City of Tampa Police Department to provide 75 full-time SROs at 75 District school facilities. The contracts required the District to pay \$5.5 million annually for SRO services at the schools during full or partial days schools were in session and the District made periodic payments for the services based on law enforcement agency invoices. However, District procedures had not been established to require and ensure that school personnel with direct knowledge of the SRO services confirmed that the services conformed to the contract terms and reconciled to related invoices before payment.

In response to our inquiry, District personnel indicated that they relied on law enforcement agency attendance procedures to ensure that SROs provided services in accordance with contracts. Notwithstanding, District reliance on the procedures of the law enforcement agencies provided limited assurance that the services were received as expected. Absent effective contract management controls, there is an increased risk that the District may overpay for SRO services, the services may not be received consistent with the Board's expectations, and any overpayments that occur may not be timely detected and recovered.

Recommendation: The District should establish procedures to require and ensure that, prior to payment, District records demonstrate documented verification that school personnel with direct knowledge of SRO services confirm that the services conformed to contract terms. Such procedures should include District maintenance of SRO attendance records, evidencing SRO arrival and departure times, and reconciliation of those records to SRO contract terms and invoices before payment.

Finding 4: Adult General Education Classes

State law⁶ defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State's workforce. The District received State funding for adult general education, and General Appropriations Act⁷ proviso language required each school district to report enrollment for adult general education programs in accordance with FDOE instructional hours reporting procedures.⁸ State Board of Education (SBE) rules⁹ require the District to collect and maintain enrollment and attendance information on students based on minimum enrollment requirements for funding and mandatory withdrawal procedures for students for non-attendance. FDOE procedures provide that fundable instructional contact hours are those scheduled hours that occur between the date of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner. For students withdrawn from classes due to non-attendance, instructional contact hours are reported up to and including the last date of attendance.

The District reported 1,350,750 instructional contact hours provided to 5,920 students enrolled in 13,394 courses for the Fall 2019 Semester. As part of our audit, we examined District records for 3,808 hours reported for 30 students enrolled in 30 adult general education courses. We found that 2 of

⁶ Section 1004.02(3), Florida Statutes.

⁷ Chapter 2019-115, Laws of Florida, Specific Appropriation 125.

⁸ FDOE Technical Assistance Paper: *Adult General Education Instructional Hours Reporting Procedures*, Dated September 2019.

⁹ SBE Rule 6A-10.0381(5), Florida Administrative Code.

the 30 students transferred from one class to another and attendance was reported as if they fully attended both classes, resulting in 5 over-reported hours. We expanded our examination of District records supporting class transfers during the Fall 2019 semester and identified a total of 139 classes with similar misreported hours, resulting in 457 over-reported hours for 103 students enrolled in 275 classes.

In response to our inquiry, District personnel indicated that the errors occurred, in part, due to new staff at various locations and student transfers to different schools. Since adult general education funding is based, in part, on enrollment data reported to the FDOE, it is important that the District report accurate data.

Recommendation: The District should strengthen controls to ensure instructional contact hours for adult general education classes are accurately reported to the FDOE. Such controls should include appropriate training for employees who report instructional contact hours. Additionally, the District should determine to what extent adult general education hours were misreported for the 2019-20 fiscal year and contact the FDOE for proper resolution.

Finding 5: Information Technology User Access Privileges – Sensitive Personal Information

The Legislature has recognized in State law¹⁰ that social security numbers (SSNs) can be used to acquire sensitive personal information, the release of which could result in fraud against individuals, or cause other financial or personal harm. Therefore, public entities are required to provide extra care in maintaining the confidential status of such information. Effective controls restrict employees from accessing information unnecessary for their assigned job duties and provide for documented, periodic evaluations of information technology (IT) user access privileges to help prevent employees from accessing sensitive personal information of students inconsistent with their duties.

Pursuant to State law,¹¹ the District identified each student using a Florida education identification number assigned by the FDOE. However, student SSNs are included in the student records maintained within the District student information system (SIS) to, for example, register newly enrolled students and transmit that information to the FDOE through a secure-file procedure and provide student transcripts to colleges, universities, and potential employers based on student-authorized requests. Board policies¹² identify student SSNs as confidential data and provide that access to confidential data shall be limited to authorized District officials or agents with a legitimate academic or business interest.

District personnel indicated that the school principal or site supervisor at each location requests IT user access privileges for their staff through the Information Technology Department. District personnel also indicated that school principals and site supervisors document an annual evaluation of IT user access privileges for propriety. Notwithstanding, the benefit from the evaluation was limited as the District SIS did not have the ability to mask student SSNs and, therefore, employees who only needed access to other student information had unnecessary access to student SSNs.

As of September 2020, the District SIS contained the sensitive personal information for 951,472 students, including 768,179 former and 183,293 current District students, and 2,650 District employees had IT user access privileges to that information. According to District personnel, the SIS did not include a

¹⁰ Section 119.071(5)(a), Florida Statutes.

¹¹ Section 1008.386, Florida Statutes.

¹² Board Policy 8350, *Confidentiality*.

mechanism to differentiate the access privileges to former and current student information, although some employees with access did not require access to both to perform their job duties.

Additionally, as part of our audit procedures, we inquired of District personnel and examined District records supporting the IT user access privileges for 30 selected employees who had access to sensitive personal information of students. We found that 19 employees, including assistant teachers, a mental health clinician, a truancy officer, an inspector, and a student success coach, needed access to some student information but did not have a demonstrated need for access to student SSNs. In addition, we found that 10 of the other 11 employees,¹³ including a secretary, planning specialist, and nurse, only required occasional access to perform their duties and, although we requested, District records were not provided to justify their continuous access. We noted similar instances in our report No. 2018-173, Finding 10.

The existence of unnecessary IT access privileges increases the risk of unauthorized disclosure of sensitive personal information of students and the possibility that such information may be used in fraud against District students or others. District personnel indicated that the District has plans to implement a new SIS to grant field level access and mask student SSNs from view.

Recommendation: To ensure that sensitive personal information of students is properly safeguarded, the District should limit access privileges to only that information required for users to perform their assigned job duties. Specifically, the District should:

- Update the SIS to differentiate IT user access privileges to current student information from access privileges to former student information, and to mask student SSNs from SIS users who do not require such access to perform their job duties.
- Grant access privileges only for the time needed when users require occasional access to the sensitive personal information of students.
- Enhance procedures for conducting periodic evaluations of IT user access privileges to ensure that inappropriate or unnecessary access privileges to any sensitive personal information of students, including student SSNs, are detected and promptly removed.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for applicable findings included in our report No. 2018-173, except that Findings 1 and 5 were also noted in that report as Finding 1 and 10.

OBJECTIVES, SCOPE, AND METHODOLOGY

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

We conducted this operational audit from April 2020 to September 2020 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit

¹³ One Student Records Department employee required continuous access to student SSNs to regularly respond to student transcript and discipline records requests.

to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on selected District processes and administrative activities, including, but not limited to, District information technology resources and related controls, public meetings and communications, school safety, fiscal transparency, and compensation, construction, and other expenses. For those areas, our audit objectives were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2018-173.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

In planning and conducting our audit, we assessed whether internal controls were significant to our audit objectives by considering the internal control integrated framework established by the Committee of Sponsoring Organizations (COSO)¹⁴ and adapted for a government environment within the *Standards for Internal Control in the Federal Government* issued by the United States Government Accountability Office. That framework is illustrated in the following table.

¹⁴ The Committee of Sponsoring Organizations (COSO) of the Treadway Commission was established in 1985 to develop guidance in the areas of risk and control which enable good organizational governance and reduction of fraud. Pursuant to their mission, COSO developed a framework for internal control that consists of five components and 17 underlying principles.

COSO Internal Control Integrated Framework

Internal Control Component	Description	Underlying Principles (To be Applied by the Board and Management)
Control Environment	Standards, processes, and structures that provide the basis for carrying out internal control across the organization. Represents the foundation on which an effective internal control system is built.	<ul style="list-style-type: none"> • Demonstrate commitment to integrity and ethical values. • Exercise oversight responsibility. • Establish structures and reporting lines and assign authorities and responsibilities. • Demonstrate commitment to a competent workforce. • Hold individuals accountable for their responsibilities.
Risk Assessment	Management's process to consider the impact of possible changes in the internal and external environment and to consider actions to mitigate the impact. The basis for how risks will be managed.	<ul style="list-style-type: none"> • Establish clear objectives to define risk and risk tolerances. • Identify, analyze, and respond to risks. • Consider the potential for fraud. • Identify, analyze, and respond to significant changes that impact the internal control system.
Control Activities	Activities in the form of policies, procedures, and standards that help management mitigate risks. Control activities may be preventive in nature or detective in nature and may be performed at all levels of the organization.	<ul style="list-style-type: none"> • Design control activities to achieve objectives and respond to risks. • Design control activities over technology. • Implement control activities through policies and procedures.
Information and Communication	Information obtained or generated by management to support the internal control system. Communication is the dissemination of important information to help the organization meet requirements and expectations.	<ul style="list-style-type: none"> • Use relevant and quality information. • Communicate necessary information internally to achieve entity objectives. • Communicate necessary information externally to achieve entity objectives.
Monitoring	Periodic or ongoing evaluations to verify that the internal control system is present and functioning properly.	<ul style="list-style-type: none"> • Conduct periodic or ongoing evaluations of the internal control system. • Remediate identified internal control deficiencies on a timely basis.

We determined that all internal control components were significant to our audit objectives. The associated underlying principles significant to our objectives included:

- Management establishment of an organizational structure, assignment of responsibility, and delegation of authority to achieve the District's goals and objectives.
- Management identification and analysis of and response to risks.
- Management design of control activities to achieve the District's objectives and respond to risks.
- Management design of controls over information technology.
- Management establishment of policies and procedures to implement internal control activities.
- Management use of relevant and quality information to achieve the District's objectives.
- Management communication of information internally necessary to achieve the District's objectives.
- Management communication of information externally necessary to achieve the District's objectives.
- Management activities to monitor the District's internal control system and evaluate the results.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability

and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included transactions, as well as events and conditions, occurring during the 2019-20 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, District policies and procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities.
- Reviewed District information technology (IT) policies and procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, network configuration management, system backups, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected access privileges to District enterprise resource planning system finance and human resources applications to determine the appropriateness and necessity of the access based on employees' job duties and user account functions and whether the access prevented the performance of incompatible duties. Specifically, from the population of 2,673 IT user accounts who had access to the finance and human resources applications, we reviewed the appropriateness of access privileges granted for 30 selected accounts.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, from the population of 2,650 individuals who had access to sensitive personal student information, we examined the access privileges of 30 selected employees to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job responsibilities.
- Evaluated District procedures to prohibit former employee access to electronic data files. We also reviewed selected access user privileges for 30 of the 2,829 employees who separated from

District employment during the audit period to determine whether the access privileges had been timely deactivated.

- Determined whether a comprehensive IT disaster recovery plan was in place, designed properly, operating effectively, and had been recently tested.
- Examined selected operating system, database, network, and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Evaluated the District data center's physical access controls to determine whether vulnerabilities existed.
- Determined whether a fire suppression system had been installed in the District data center.
- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2020, to determine whether the total was less than 3 percent of the fund's revenues, as specified in Section 1011.051, Florida Statutes. We also performed analytical procedures to evaluate the District's ability to make future debt service payments.
- From the population of expenditures totaling \$291.7 million and transfers totaling \$40.2 million during the audit period from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$42.5 million and \$10.1 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- From the population of \$27.2 million total workforce education program funds expenditures for the audit period, selected 30 expenditures totaling \$5.2 million and examined supporting documentation to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- From the population of 369 industry certifications eligible for the 2019-20 fiscal year performance funding, examined 30 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- From the population of 1,350,750 contact hours for 5,920 adult general education instructional students during the Fall 2019 Term, examined District records supporting 3,808 reported contact hours for 30 selected students to determine whether the District reported the instructional contact hours in accordance with State Board of Education (SBE) Rule 6A-10.0381, Florida Administrative Code.
- Evaluated District controls over the collection of District child care fees.
- Examined the District Web site to determine whether the 2019-20 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the Web site contained the required graphical representations, for each public school within the District and for the District, of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).
- Reviewed organizational charts, audit plans, and audit agendas to determine whether the District employed an internal auditor during the audit period and whether the internal auditor reported directly to the Board or its designee as required by Section 1001.42(12)(I), Florida Statutes. We also determined whether the internal auditor developed audit work plans based on annual risk assessments considering input from other finance and administrative management.
- Evaluated severance pay provisions in the contracts for the two Superintendents who served during the audit period to determine whether the severance pay provisions complied with Section 215.425(4), Florida Statutes.

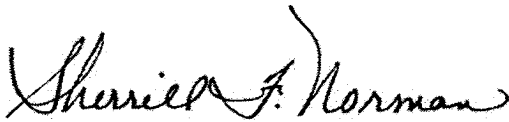
- Reviewed District procedures and records to determine whether there was appropriate supervisory review of employee reports of time worked for District site administrators.
- Examined District records to determine whether the Board adopted a salary schedule with differentiated pay for both instructional personnel and school administrators based on District determined factors, including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties in compliance with Section 1012.22(1)(c)4.b., Florida Statutes.
- Examined District records to determine whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes, and determined whether a portion of each instructional employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes.
- Examined District records for the audit period for 20 employees and 23 contractor workers selected from the population of 30,545 employees and 6,133 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Examined Board policies, District procedures, and related records for volunteers for the audit period to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- Evaluated Board policies and District procedures for ethical conduct for instructional personnel and school administrators, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, to determine compliance with Section 1001.42(6), Florida Statutes.
- Evaluated the effectiveness of Board policies and District procedures to ensure that health insurance was provided only to eligible employees, retirees, and dependents and that, upon an employee's separation from District employment, insurance benefits were timely canceled as appropriate based on the Board policies. We also determined whether the District had procedures for reconciling health insurance costs to employee, retiree, and Board approved contributions.
- From the 21 significant construction projects with contracts totaling \$284.5 million and in progress during the audit period, examined documentation for 2 selected construction management contracts with guaranteed maximum prices totaling \$90.7 million to determine compliance with Board policies, District procedures, and provisions of State laws and SBE rules. Specifically, we:
 - Examined District records to determine whether the construction manager was properly selected pursuant to Section 255.103, Florida Statutes.
 - Evaluated District procedures for monitoring subcontractor selection and licensure and examined District records to determine whether such procedures ensured that subcontractors were properly selected and licensed.
 - Examined District records to determine whether architects were properly selected pursuant to Section 287.055, Florida Statutes, and adequately insured.
 - Examined District records supporting two selected payments totaling \$4.4 million to determine whether District procedures for monitoring payments were adequate and payments were sufficiently supported.
 - Examined District records to determine whether the applicable projects progressed as planned consistent with established benchmarks, and were cost effective, and whether District records supported that the contractors performed as expected.

- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained from the FDOE the 2019 cost of construction report of District student station costs. We examined District records for the one construction project completed during the 2019 calendar year to determine whether the report accurately reported student station costs and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, 1006.13, and 1011.62(15), Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1011.62(16) and 1012.584, Florida Statutes, and SBE Rule 6A-1.094121, Florida Administrative Code.
- Examined District records to determine whether purchasing cards were timely canceled for the 54 cardholders who separated from District employment during the audit period.
- For the only charter school charter that was not renewed during the 2019-20 and 2 preceding fiscal years, evaluated District procedures to determine whether applicable funds and property appropriately reverted to the District and whether the District did not assume debts of the school, except as previously agreed upon by the District.
- Evaluated the sufficiency of District procedures to determine whether District charter schools were required to be subjected to an expedited review pursuant to Section 1002.345, Florida Statutes.
- Evaluated District procedures for allocating Title I funds to ensure compliance with Section 1011.69(5), Florida Statutes. We also examined District records to determine whether the District identified eligible schools, including charter schools, limited Title I allocations to eligible schools based on the threshold established by the District for the 2016-17 school year or the Statewide percentage of economically disadvantaged students, and distributed all remaining funds to all eligible schools in accordance with Federal law and regulations.
- Examined District records to determine District compliance with the restrictions imposed on the use of non-Federal and non-capital grants and appropriations.
- Examined District records to determine whether District procedures were effective for distributing the correct amount of local capital improvement funds to its eligible charter schools by February 1, 2018, pursuant to Section 1013.62(3), Florida Statutes.
- From the population of expenditures for 529 contracted services totaling \$206.8 million during the period July 2019 through April 2020, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$7.8 million related to 30 contracts to determine whether:
 - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
 - The payments complied with contract provisions.
- Examined District records for the audit period to determine whether the District provided the required number of Virtual Instruction Program options required by Section 1002.45(1)(b) and (c), Florida Statutes.

- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each school district on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in black ink, reading "Sherrill F. Norman". The signature is fluid and cursive, with the first name "Sherrill" being more prominent and the last name "Norman" following in a similar style.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE

School Board
Lynn L. Gray, Chair
Stacy A. Hahn, Ph.D., Vice Chair
Nadia T. Combs
Karen Perez
Melissa Snively
Jessica Vaughn
Henry "Shake" Washington



Superintendent of Schools
Addison G. Davis

December 3, 2020

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

In connection with your operational audit, we have reviewed the preliminary and tentative audit report for the fiscal year ended June 30, 2020.

Our responses to the audit findings and corrective action proposals follow.

Finding 1: Ad Valorem Taxation

The District should enhance procedures to ensure and demonstrate that ad valorem tax levy proceeds are only used for authorized purposes. Such enhancements could include appropriate training to ensure that the District employees responsible for approving the use of ad valorem tax levy proceeds understand the restrictions for such use and documentation to support the work efforts of District employees whose duties relate to allowable uses of the proceeds.

HCPS Response

As indicated in the finding, the district will enhance procedures to include additional training for employees who review transfers and maintenance records in order to support the proceeds used as compensation for employee services. Additional training will be provided for those employees who prepare and review the personnel activity reports.

In addition, a committee will review the documentation to ensure that ad valorem tax levy proceeds are only used for allowable purposes.

Finding 2: Fiscal Transparency

As of April 2020, the District had not complied with State law by posting on its Web site the required graphical representations of summary financial efficiency data and fiscal trend information.

Connect with Us • HillsboroughSchools.org • P.O. Box 3408 • Tampa, FL 33601-3408 • (813) 272-4000
Raymond O. Shelton School Administrative Center • 901 East Kennedy Blvd. • Tampa, FL 33602-3507

HCPS Response

The District routinely published three-year trend data on the District Web site as part of the monthly budget amendments and financial data. However, the graphical representations required by Section 1011.035(2) (a), Florida Statutes, was provided to Florida School Districts from the Florida Department of Education on May 7, 2020.

Once we received the required format and detail information we posted the graphical representations. The District will continue to comply with statutory transparency requirements by timely posting all required information on the School District Web site.

Finding 3: School Resource Officers

District controls over contracted services for school resource officers need enhancement

HCPS Response

The District established procedures to ensure and document that, prior to payment, School Resource Officers from the Hillsborough County Sheriff's Office and Tampa Police Department are working at their assigned school sites for the dates and times directed. Each officer is assigned to a school location and if they are out for the day due to court duty, or sick/vacation leave, an alternate Officer is present. Once the officer arrives on site, they log-in to the Computer Automated Dispatch (CAD) System via the computer. At the end of the work day they log-in to the CAD System and record their departure time. This positive time reporting conforms to contract terms and law enforcement agency invoices.

Additional controls from the Hillsborough County Sheriff's Office and the Tampa Police Department regarding our school site officers:

Per Standard Operating Procedure (539.02)

100 percent attendance while school is in session is mandatory.

School Resource Deputies shall not schedule their personal vacations, days off, or other planned leaves of absence on days when school is in session. Situations which require emergency leave shall be addressed on a case by case basis. School Resource Deputies requesting time off for illness must notify their immediate supervisor one hour prior to the beginning of their assigned shift so that a replacement School Resource Deputy or supervisor can be sent to the school.

School Resource Deputies shall not leave campus for meal breaks or personal breaks. If a School Resource Deputy must leave campus for an authorized reason, such as court, the School Resource Deputy must receive prior approval from a supervisor, and must be properly relieved prior to leaving the campus.

The School District procedures are as follows:

The attendance and monitoring of our officers and Guardians has several redundant layers to ensure there is an armed asset at every site during the normal operations of school hours is as followed:

Officer Notification

Officers must notify and log in with our Communication Center every shift. This requires the officer to use their assigned radio to verbally dispatch their Unit Number and Site when they come on to a campus, any calls for service on the campus, and when their shift is over. The officers are also required to digitally sign into their assigned mobile data terminal (MDT). Thereby allowing the dispatcher and Computer Aided Dispatch (CAD) system to see where every officers is by login.

Supervisory Oversight

The physical deployment of officers and supervisors is based on geography. All Sergeants and Corporals are required to verify the status of their subordinates each day. The daily deployment and staffing model has a mobile or "patrol" function. This discretionary unit is used to back-fill officers who unexpectedly cannot cover their assigned campus.

Principal Notification

In the off chance an officer is late or failed to show up for work, the Principal and/or Site Administrator is required to notify our COMM Center within the first few minutes of the established Bell Schedule of this status. For long term absences such planned vacation/training, court or medical leave, these situations are coordinated with back fill personnel not assigned to a school site, such as our patrol officers

Finding 4: Adult General Education Classes

The District needs to strengthen controls to ensure the accurate reporting of instructional contact hours for adult general education classes to Florida Department of Education.

HCPS Response

As indicated in the finding,

1. FLDOE adult educational instructional hour's rules state that "adult students cannot be withdrawn from a class and entered into a new class on the same day, during the same time frame". Most of the hours that were over reported by HCPS-AE program were over reported because students were withdrawn from a class yet entered a new class on the same day, during the same time frame. The local edit reports created by HCPS-AE Data Support team normally identifies conflicting hours, was not written to capture overlapping dates and time conflicts of less than 1 day. However, the local edit reports that look for enrollment conflicts has been modified to identify all errors that occur when students withdraw from a class and enter another class on the same day during the same time frame. HCPS-AE Data processing support team will continue to monitor all state and local edit reports to ensure that any conflicts identified are corrected prior to all state upload dates.

2. All Administrators, Counselors, and Data Processors will be made aware of audit findings and will be trained on procedures for conflicting enrollment rules. All new administrator trainings will emphasize instructional hour reporting rules.
3. Each site will continue to receive state and local edit error reports to correct on a weekly basis from the District Data Processor Support office. This process will be monitored closely by the District Data Processor Support office and the Director of Adult Education.
4. The HCPS-AE Data Processor Support team is in the process of developing an electronic registration and data monitoring portal for sites to utilize in conjunction with the Mainframe data system reporting. This portal will have state and local data reporting outlier restrictions pre placed, in an effort to reduce human errors and to provide better data quality.

Finding 5: As similarly noted in our report No. 2018-173, some unnecessary information technology user access privileges existed that increased the risk for unauthorized disclosure of sensitive personal information of students to occur.

HCPS Response

As indicated in the finding, our district is in the process of replacing our legacy student information system (SIS) with a modernized SIS to ensure access to confidential student information is safeguarded. The new SIS will provide the enhanced granularity to limit access to specific student information based on job requirements. The SIS implementation is a multiyear project.

In order to reduce the unnecessary user access during the new SIS implementation, the district is in the process of reengineering the legacy system. The legacy change will limit access to student social security numbers to users that are required to update student records.

The anticipated completion date of the entire SIS conversion is 2023. The anticipated completion of the legacy modification is December 2020.

Ms. Sherrill F. Norman, CPA
Page 5

We have made available to your team all documentation applicable to your examination, as requested, except for those cases disclosed by your examination procedures, if any, where such documentation was missing and could not be located.

We would like to thank your audit team, Anna McCormick and Cecilia Brown for their support of our school district and helpful feedback they have provided.

For additional information, please contact our Auditing Manager, Manuel Ippolito at 813-272-4304.

Respectfully,



Addison G. Davis
Superintendent of Schools

HILLSBOROUGH COUNTY PUBLIC SCHOOLS
RESOLUTION A-10 TO AMEND THE DISTRICT SCHOOL BUDGET
AS OF JUNE 30, 2022
GENERAL FUND
FISCAL YEAR 2021/2022

		A	B	C	D	E	F	G
		<u>Adopted Budget</u>	<u>Revised Budget May 31, 2022</u>	<u>Revised Budget June 30, 2022</u>	<u>Budget Increase/ (Decrease) Over Previous Month C-B</u>	<u>YTD/Actuals Rev/Expenditure</u>	<u>YTD/Variance Revised Budget to Actual C-E</u>	<u>Percent Collected of Revised Budget E/C</u>
Account	Revenues							
3100	Federal	\$ 3,113,000	\$ 3,113,000	\$ 2,638,747	\$ (474,253)	\$ 2,638,747	\$ -	100%
3200	Federal Through State	\$ 9,686,804	\$ 6,686,804	\$ 8,544,181	\$ 1,857,377	\$ 8,544,181	\$ -	100%
3300	State	\$ 1,160,598,672	\$ 1,149,881,223	\$ 1,149,613,670	\$ (267,554)	\$ 1,148,778,994	\$ 834,675	100%
3400	Local	\$ 627,033,276	\$ 616,033,276	\$ 623,546,595	\$ 7,513,319	\$ 623,539,487	\$ 7,109	100%
3600/3700	Other Sources	\$ 23,866,930	\$ 29,835,997	\$ 38,922,319	\$ 9,086,322	\$ 38,922,319	\$ -	100%
3300	Removal of Charter	\$ (267,311,437)	\$ (253,000,000)	\$ (254,419,864)	\$ (1,419,864)	\$ (254,419,864)	\$ -	100%
	Total Revenue	\$ 1,556,987,246	\$ 1,552,550,301	\$ 1,568,845,649	\$ 16,295,347	\$ 1,568,003,865	\$ 841,784	100%
	Expenditures By Objects							
100	Salaries	\$ 1,099,814,101	\$ 1,009,028,711	\$ 1,014,355,613	\$ 5,326,902	\$ 983,460,528	\$ 30,895,085	97%
200	Employee Benefits	\$ 351,810,759	\$ 351,617,273	\$ 325,391,807	\$ (26,225,466)	\$ 320,622,661	\$ 4,769,146	99%
300	Purchased Services	\$ 321,524,272	\$ 316,080,530	\$ 349,147,432	\$ 33,066,902	\$ 343,259,390	\$ 5,888,041	98%
400	Energy Services	\$ 40,488,103	\$ 43,041,274	\$ 38,628,689	\$ (4,412,584)	\$ 38,546,520	\$ 82,170	100%
500	Material and Supplies	\$ 32,951,983	\$ 53,258,128	\$ 85,782,560	\$ 32,524,432	\$ 49,171,504	\$ 36,611,056	57%
600	Capital Expenses	\$ 4,504,475	\$ 6,084,024	\$ 12,008,412	\$ 5,924,388	\$ 7,634,925	\$ 4,373,488	64%
700	Other Expenses	\$ 32,371,825	\$ 32,355,578	\$ 48,670,449	\$ 16,314,871	\$ 37,583,733	\$ 11,086,716	77%
900	Transfers Out	\$ 2,234,570	\$ 2,234,570	\$ 3,512,145	\$ 1,277,575	\$ 3,512,145	\$ -	100%
	Removal of Charters	\$ (267,311,437)	\$ (253,000,000)	\$ (254,419,864)	\$ (1,419,864)	\$ (254,419,864)	\$ -	100%
	Total Expenditure	\$ 1,618,388,652	\$ 1,560,700,089	\$ 1,623,077,243	\$ 62,377,154	\$ 1,529,371,541	\$ 93,705,702	94%
	Surplus (Deficit)	\$ (61,401,406)	\$ (8,149,788)	\$ (54,231,594)	\$ -	\$ 38,632,324		
							Percent of Revenue	
4000	Beginning Fund Balance	\$ 147,507,285	\$ 147,507,285	\$ 147,507,285	\$ -	\$ 147,507,285	9.41%	
	Non-Spendable	\$ 4,114,595	\$ 5,000,000			\$ 5,197,002	0%	
	Restricted	\$ 35,304,000	\$ 35,304,000			\$ 66,305,470	4%	
	Assigned	\$ -				\$ -	0%	
	Unassigned	\$ 46,687,283	\$ 21,356,648			\$ 114,637,136	7%	
4000	Ending Fund Balance	\$ 86,105,878	\$ 139,357,497	\$ 93,275,690	\$ (46,081,806)	\$ 186,139,608	12%	
ADOPTED BY BOARD:		September 8, 2022						
CERTIFIED CORRECT:		District Superintendent Signature						

Hillsborough County Public Schools
FY2022 Salary and Fringe Expenditures As of June 30, 2022

FUND - 101 GENERAL FUND

Salary and Fringe Amount Org Level/Division	Pay Category Salary	Fringe	Grand Total	Emp CNT FY2022
District	156,148,290	51,372,841	207,521,131	2,999
Academic Services	1,118,310	409,912	1,528,223	24
Academic Services, Curriculum & Instruction	4,794,264	1,398,322	6,192,587	64
Academic Services, Teaching & Learning	5,875,875	1,628,206	7,504,081	77
Auditing	926,575	299,673	1,226,249	14
Chief of Schools	11,697,941	2,220,362	13,918,303	83
Chief of Staff	301,991	102,585	404,576	3
Communications	866,030	258,933	1,124,963	13
Deputy Superintendent	71,560	26,931	98,491	1
Equity and Diversity	17,143,551	5,303,666	22,447,217	332
Federal Programs, Grants and Administration	2,427,130	744,805	3,171,935	39
Financial Services	5,010,049	1,639,154	6,649,203	88
Food Services	115	9	124	-
Human Capital	19,980,101	3,699,835	23,679,936	127
Information Technology Services	14,464,813	4,636,508	19,101,322	264
Innovation	396,440	109,881	506,321	4
Operations	32,274,942	11,734,304	44,009,246	720
Strategic Planning & Partnerships	1,550,466	478,681	2,029,147	25
Superintendent	918,041	495,135	1,413,176	14
Transformation	1,882,705	519,401	2,402,106	26
Transportation	34,447,390	15,666,536	50,113,927	1,081
School	827,312,238	269,249,820	1,096,562,057	17,498
Adult & Community Centers	6,554,072	1,441,474	7,995,547	60
Alternative Schools	2,631,358	864,490	3,495,848	60
Career Centers	4,642,918	1,596,804	6,239,722	99
Charter Schools	9,480		9,480	-
Div Juvenile Justice	2,831,795	869,400	3,701,196	47
Elementary Schools	393,890,704	129,261,510	523,152,214	8,691
ESE Centers	11,046,659	4,102,338	15,148,997	269
High Schools	199,880,214	64,359,952	264,240,166	4,036
Inactive Sites	38,435	10,125	48,560	-
K8 Schools	37,037,580	12,104,999	49,142,579	803
Middle Schools	145,824,833	47,716,231	193,541,065	3,067
Technical Centers	7,928,230	2,253,935	10,182,166	116
Virtual Schools	14,995,958	4,668,560	19,664,518	250
Grand Total	983,460,528	320,622,661	1,304,083,189	20,497

**HILLSBOROUGH COUNTY PUBLIC SCHOOLS
RESOLUTION B-10 TO AMEND DISTRICT SCHOOL BUDGET
AS OF JUNE 30, 2022
DEBT SERVICE
FISCAL YEAR 2021/2022**

		A	B	C		D	E	F	G
		<u>Adopted Budget</u>	<u>Revised Budget May 31, 2022</u>	<u>Revised Budget June 30, 2022</u>	<u>Notes</u>	<u>Budget Increase/ (Decrease) Over Previous Month C-B</u>	<u>YTD/Actuals Rev/Expenditure</u>	<u>YTD/Variance Revised Budget to Actual C-E</u>	<u>Percent Collected of Revised Budget E/C</u>
Account	Revenues								
3300	State	\$ 2,046,250	\$ 2,046,250	\$ 2,046,250		\$ -	\$ 2,016,643	\$ 29,607	99%
3400	Local	\$ 28,590,000	\$ 28,590,000	\$ 28,590,000		\$ -	\$ 30,994,354	\$ (2,404,354)	108%
3600/3700	Other Sources	\$ 64,589,621	\$ 64,589,621	\$ 64,589,621		\$ -	\$ 64,539,643	\$ 49,978	100%
	Total Revenue	\$ 95,225,871	\$ 95,225,871	\$ 95,225,871		\$ -	\$ 97,550,640	\$ (2,324,769)	102%
	Expenditures By Objects								
710	Redemption of Principal	\$ 59,057,000	\$ 59,057,000	\$ 59,057,000		\$ -	\$ 59,057,000	\$ -	100%
720	Interest	\$ 24,862,151	\$ 24,862,151	\$ 24,862,151		\$ -	\$ 24,867,715	\$ (5,564)	100%
730	Dues and Fees	\$ 69,334	\$ 69,334	\$ 69,334		\$ -	\$ 48,442	\$ 20,892	70%
760	Payments of Refunded Bond Escrow	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	0%
891	Discount on Sale of Bonds	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	0%
893	Discount on Sale of Certificates of Participation (COP's)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	0%
900	Transfers	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	0%
	Total Expenditure	\$ 83,988,485	\$ 83,988,485	\$ 83,988,485		\$ -	\$ 83,973,157	\$ 15,329	100%
	Surplus (Deficit)	\$ 11,237,385	\$ 11,237,385	\$ 11,237,385		\$ -	\$ 13,577,483		
4000	Beginning Fund Balance	\$ 99,245,401	\$ 99,245,401	\$ 99,245,401		\$ -	\$ 99,245,401		
4000	Ending Fund Balance	\$ 110,482,787	\$ 110,482,787	\$ 110,482,787		\$ -	\$ 112,822,884		

ADOPTED BY BOARD:

September 8, 2022

CERTIFIED CORRECT:

District Superintendent Signature

HILLSBOROUGH COUNTY PUBLIC SCHOOLS
RESOLUTION C-10 TO AMEND DISTRICT SCHOOL BUDGET
AS OF JUNE 30, 2022
CAPITAL OUTLAY
FISCAL YEAR 2021/2022

		A	B	C		D	E	F	G
		<u>Adopted Budget</u>	<u>Revised Budget May 31, 2022</u>	<u>Revised Budget June 30, 2022</u>	<u>Notes</u>	<u>Budget Increase/ (Decrease) Over Previous Month C-B</u>	<u>YTD/Actuals Rev/Expenditure</u>	<u>YTD/Variance Revised Budget to Actual C-E</u>	<u>Percent Collected of Revised Budget E/C</u>
Account	Revenues								
3300	State	\$ 20,285,431	\$ 24,975,440	\$ 22,045,245	1	\$ (2,930,195)	\$ 23,719,725	\$ (1,674,480)	108%
3400	Local	\$ 400,153,961	\$ 534,410,170	\$ 549,491,112	2	\$ 15,080,942	\$ 549,491,112	\$ -	100%
3600/3700	Other Sources	\$ -	\$ 778,407	\$ 778,407	3	\$ -	\$ 778,407	\$ -	100%
	Total Revenue	\$ 420,439,392	\$ 560,164,016	\$ 572,314,764		\$ 12,150,748	\$ 573,989,244	\$ (1,674,480)	100%
	Expenditures By Objects								
610	Library Books	\$ -	\$ 300,022	\$ 22	2	\$ (300,000)	\$ 22	\$ -	100%
620	Audio Visual Materials	\$ -	\$ 69,916	\$ -	2	\$ (69,916)	\$ -	\$ -	0%
630	Building and Fixed Equipment	\$ 11,270,873	\$ 230,094,858	\$ 350,112,882	2	\$ 120,018,024	\$ 75,445,963	\$ 274,666,919	22%
640	Furniture, Fixtures and Equipment	\$ 2,612,988	\$ 64,237,689	\$ 39,042,579	2	\$ (25,195,110)	\$ 39,042,579	\$ -	100%
650	Motor Vehicles	\$ 11,943,210	\$ 12,777,631	\$ 11,477,621	2	\$ (1,300,010)	\$ 11,477,621	\$ -	100%
660	Land	\$ 19,906,500	\$ 11,138,847	\$ 78,045,287	2	\$ 66,906,440	\$ 10,155,537	\$ 67,889,750	13%
670	Other Improvements	\$ 9,627,517	\$ 40,040,561	\$ 24,630,055	2	\$ (15,410,506)	\$ 24,608,016	\$ 22,039	100%
680	Remodeling and Renovations	\$ 201,990,181	\$ 334,715,415	\$ 196,773,378	2	\$ (137,942,037)	\$ 196,697,559	\$ 75,819	100%
690	Computer Software	\$ -	\$ 1,037,387	\$ 505,785	2	\$ (531,602)	\$ 505,785	\$ -	100%
700	Dues & Fees, Miscellaneous	\$ -	\$ 625,940	\$ 239,540	2	\$ (386,400)	\$ 239,540	\$ -	100%
900	Transfers	\$ 88,456,551	\$ 95,425,618	\$ 101,787,482	3	\$ 6,361,864	\$ 103,461,962	\$ (1,674,480)	102%
	Total Expenditure	\$ 345,807,820	\$ 790,463,884	\$ 802,614,631		\$ 12,150,748	\$ 461,634,584	\$ 340,980,047	58%
	Surplus (Deficit)	\$ 74,631,572	\$ (230,299,867)	\$ (230,299,867)			\$ 112,354,660		
4000	Beginning Fund Balance	\$ 230,299,867	\$ 230,299,867	\$ 230,299,867			\$ 230,299,867		
4000	Ending Fund Balance	\$ 304,931,440	\$ -	\$ -			\$ 342,654,527		

ADOPTED BY BOARD:
CERTIFIED CORRECT:

September 8, 2022

District Superintendent Signature

HILLSBOROUGH COUNTY PUBLIC SCHOOLS
RESOLUTION E-10 TO AMEND DISTRICT SCHOOL BUDGET
AS OF June 30, 2022
SPECIAL REVENUE - FOOD SERVICE - FUND 410
FISCAL YEAR 2021/2022

		A	B	C		D	E	F	G
		<u>Adopted Budget</u>	<u>Revised Budget May 31, 2022</u>	<u>Revised Budget June 30, 2022</u>	<u>Notes</u>	<u>Budget Increase/ (Decrease) Over Previous Month C-B</u>	<u>YTD/Actuals Rev/Expenditure</u>	<u>YTD/Variance Revised Budget to Actual C-E</u>	<u>Percent Collected of Revised Budget E/C</u>
Account	Revenues								
3200	Federal Through State	\$ 88,689,865	\$ 124,041,210	\$ 130,831,342	1	\$ 6,790,132	\$ 130,831,342	\$ -	100%
3300	State	\$ 1,377,697	\$ 4,084,803	\$ 4,083,333	1	\$ (1,470)	\$ 4,083,333	\$ -	100%
3400	Local	\$ 5,678,958	\$ 10,262,189	\$ 10,670,074	1	\$ 407,885	\$ 10,652,034	\$ 18,040	100%
3600/3700	Other Sources	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	0%
	Total Revenue	\$ 95,746,520	\$ 138,388,202	\$ 145,584,749		\$ 7,196,547	\$ 145,566,709	\$ 18,040	100%
	Expenditures By Objects								
100	Salaries	\$ 37,734,289	\$ 40,483,760	\$ 40,108,328	2	\$ (375,432)	\$ 38,149,059	\$ 1,959,269	95%
200	Employee Benefits	\$ 20,002,379	\$ 20,873,811	\$ 20,641,031	2	\$ (232,781)	\$ 19,541,258	\$ 1,099,773	95%
300	Purchased Services	\$ 3,298,396	\$ 4,390,285	\$ 5,053,291	2	\$ 663,006	\$ 3,784,846	\$ 1,268,445	75%
400	Energy Services	\$ 2,441,253	\$ 2,232,410	\$ 2,354,598	2	\$ 122,188	\$ 2,310,672	\$ 43,926	98%
500	Material and Supplies	\$ 35,832,536	\$ 48,476,088	\$ 57,004,141	2	\$ 8,528,053	\$ 51,779,699	\$ 5,224,442	91%
600	Capital Expenses	\$ 1,268,189	\$ 5,441,754	\$ 3,933,267	2	\$ (1,508,487)	\$ 1,742,542	\$ 2,190,724	44%
700	Other Expenses	\$ 2,662,515	\$ 4,363,372	\$ 4,363,372		\$ -	\$ 3,797,226	\$ 566,147	87%
	Total Expenditure	\$ 103,239,557	\$ 126,261,481	\$ 133,458,027		\$ 7,196,547	\$ 121,105,303	\$ 12,352,725	91%
	Surplus (Deficit)	\$ (7,493,037)	\$ 12,126,721	\$ 12,126,721		\$ -	\$ 24,461,406		
4000	Beginning Fund Balance	\$ 35,270,284	\$ 35,270,284	\$ 35,270,284			\$ 35,270,284		
4000	Ending Fund Balance	\$ 27,777,247	\$ 47,397,005	\$ 47,397,005		\$ -	\$ 59,731,690		

ADOPTED BY BOARD:
CERTIFIED CORRECT:

September 8, 2022

District Superintendent Signature

**Hillsborough County Public Schools
FY2022 Salary and Fringe Expenditures As of June 30, 2022**

FUND - 410 FOOD SERVICE

Salary and Fringe Amount Org Level/Division	Pay Category		Grand Total	Emp CNT FY2022
	Salary	Fringe		
District	4,830,321	1,552,092	6,382,413	81
Financial Services	140,275	46,120	186,396	2
Food Services	4,301,171	1,495,538	5,796,709	78
Human Capital	388,874	10,434	399,308	1
Food Services	33,318,738	17,989,166	51,307,904	1,613
Alternative Schools	49,660	31,161	80,822	2
Career Centers	156,346	86,459	242,805	6
Elementary Schools	18,901,331	10,140,151	29,041,482	906
ESE Centers	158,703	78,137	236,840	5
High Schools	6,065,297	3,388,701	9,453,999	305
K8 Schools	1,629,679	891,714	2,521,393	81
Middle Schools	6,357,721	3,372,842	9,730,563	308
Grand Total	38,149,059	19,541,258	57,690,317	1,694

HILLSBOROUGH COUNTY PUBLIC SCHOOLS
RESOLUTION D-10 TO AMEND DISTRICT SCHOOL BUDGET
AS OF JUNE 30, 2022
SPECIAL REVENUE FUNDS 4XX
FISCAL YEAR 2021/2022

		A	B	C	D	E	F	G
		<u>Adopted Budget</u>	<u>Revised Budget May 31, 2022</u>	<u>Revised Budget June 30, 2022</u>	<u>Budget Increase/ (Decrease) Over Previous Month C-B</u>	<u>YTD/Actuals Rev/Expenditure</u>	<u>YTD/Variance Revised Budget to Actual C-E</u>	<u>Percent Collected of Revised Budget E/C</u>
Account	Revenues							
3100	Federal	\$ 6,993,036	\$ 7,352,026	\$ 7,352,026	\$ -	\$ 4,325,234	\$ 3,026,791	59%
3200	Federal Through State	\$ 169,142,044	\$ 221,150,965	\$ 229,730,039	\$ 8,579,074	\$ 167,799,236	\$ 61,930,803	73%
3300	State	\$ 2,682,038	\$ 71,526	\$ 71,526	\$ -	\$ 36,842	\$ 34,684	52%
3400	Local	\$ -	\$ 866,923	\$ 901,503	\$ 34,580	\$ 278,944	\$ 622,559	31%
3600/3700	Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Revenue	\$ 178,817,119	\$ 229,441,439	\$ 238,055,094	\$ 8,613,654	\$ 172,440,256	\$ 65,614,838	72%
	Expenditures By Objects							
100	Salaries	\$ 85,787,848	\$ 119,294,509	\$ 122,867,232	\$ 3,572,723	\$ 93,961,975	\$ 28,905,257	76%
200	Employee Benefits	\$ 25,850,515	\$ 35,546,598	\$ 35,425,690	\$ (120,908)	\$ 28,324,045	\$ 7,101,645	80%
300	Purchased Services	\$ 52,192,900	\$ 20,419,418	\$ 22,058,598	\$ 1,639,180	\$ 13,760,143	\$ 8,298,454	62%
400	Energy Services	\$ 50,219	\$ 48,381	\$ 49,864	\$ 1,483	\$ 32,353	\$ 17,511	65%
500	Material and Supplies	\$ 3,720,668	\$ 16,070,835	\$ 17,017,100	\$ 946,265	\$ 10,091,462	\$ 6,925,638	59%
600	Capital Expenses	\$ 3,888,655	\$ 24,191,168	\$ 26,331,053	\$ 2,139,885	\$ 15,939,970	\$ 10,391,083	61%
700	Other Expenses	\$ 7,326,314	\$ 13,870,531	\$ 14,305,557	\$ 435,026	\$ 10,330,309	\$ 3,975,248	72%
900	Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Expenditure	\$ 178,817,119	\$ 229,441,439	\$ 238,055,094	\$ 8,613,654	\$ 172,440,256	\$ 65,614,838	72%
	Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -		
4000	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		
4000	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		

ADOPTED BY BOARD:

September 8, 2022

CERTIFIED CORRECT:

District Superintendent Signature

Hillsborough County Public Schools
FY2022 Salary and Fringe Expenditures As of June 30, 2022

FUND - 4XX SPECIAL REVENUE

Salary and Fringe Amount	Pay Category		Grand Total	Emp CNT
Org Level/Division	Salary	Fringe		
District	24,599,113	7,309,897	31,909,010	357
Academic Services	18,122	3,357	21,478	-
Academic Services, Curriculum & Instruction	1,518,421	299,574	1,817,994	8
Academic Services, Teaching & Learning	2,421,699	634,142	3,055,841	24
Chief of Schools	56,454	7,118	63,572	-
Equity and Diversity	15,226,447	4,633,856	19,860,303	240
Federal Programs, Grants and Administration	4,507,376	1,465,436	5,972,811	78
Financial Services	143,681	50,903	194,584	3
Information Technology Services	24,092	7,473	31,565	-
NON-District Sites	19,514		19,514	-
Operations	1,316	616	1,932	-
Strategic Planning & Partnerships	45,378	17,774	63,152	-
Transformation	517,491	152,321	669,812	2
Transportation	99,121	37,328	136,450	2
School	69,362,862	21,014,148	90,377,010	1,129
Adult & Community Centers	958,695	196,098	1,154,793	10
Alternative Schools	211,690	71,571	283,261	3
Career Centers	126,302	43,518	169,819	2
Charter Schools	1,625		1,625	-
Div Juvenile Justice	156,249	47,027	203,276	1
Elementary Schools	41,504,392	12,506,362	54,010,754	714
ESE Centers	1,799,734	595,279	2,395,013	34
High Schools	10,160,197	3,142,734	13,302,932	153
Inactive Sites		12	12	-
K8 Schools	3,377,864	1,019,177	4,397,040	54
Middle Schools	10,807,624	3,306,426	14,114,049	153
Technical Centers	160,901	54,637	215,538	3
Virtual Schools	97,591	31,308	128,899	2
Grand Total	93,961,975	28,324,045	122,286,020	1,486

**HILLSBOROUGH COUNTY PUBLIC SCHOOLS
RESOLUTION D-10 TO AMEND DISTRICT SCHOOL BUDGET
AS OF JUNE 30, 2022**

**SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF - FUND 441
FISCAL YEAR 2021/2022**

		A	B	C	D	E	F	G
		<u>Adopted Budget</u>	<u>Revised Budget May 31, 2022</u>	<u>Revised Budget June 30, 2022</u>	<u>Budget Increase/ (Decrease) Over Previous Month C-B</u>	<u>YTD/Actuals Rev/Expenditure</u>	<u>YTD/Variance Revised Budget to Actual C-E</u>	<u>Percent Collected of Revised Budget E/C</u>
Account	Revenues							
3200	Federal Through State	\$ 14,569,155	\$ 14,796,926	\$ 14,796,926	\$ -	\$ 11,912,714	\$ 2,884,212	81%
3600/3700	Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Revenue	\$ 14,569,155	\$ 14,796,926	\$ 14,796,926	\$ -	\$ 11,912,714	\$ 2,884,212	81%
	Expenditures By Objects							
100	Salaries	\$ 1,176,487	\$ 855,558	\$ 859,687	\$ 4,130	\$ 508,221	\$ 351,466	59%
200	Employee Benefits	\$ 214,508	\$ 186,128	\$ 170,460	\$ (15,669)	\$ 119,253	\$ 51,206	70%
300	Purchased Services	\$ 4,880,906	\$ 4,818,428	\$ 4,826,142	\$ 7,714	\$ 3,448,339	\$ 1,377,803	71%
400	Energy Services	\$ 263	\$ -	\$ -	\$ -	\$ -	\$ -	0%
500	Material and Supplies	\$ 512,934	\$ 1,303,969	\$ 1,331,118	\$ 27,149	\$ 484,605	\$ 846,513	36%
600	Capital Expenses	\$ 7,629,194	\$ 7,485,980	\$ 7,468,992	\$ (16,988)	\$ 7,222,597	\$ 246,395	97%
700	Other Expenses	\$ 154,863	\$ 146,863	\$ 140,528	\$ (6,336)	\$ 129,699	\$ 10,829	92%
900	Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Expenditure	\$ 14,569,155	\$ 14,796,926	\$ 14,796,926	\$ -	\$ 11,912,714	\$ 2,884,212	81%
	Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -		
4000	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		
4000	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		

ADOPTED BY BOARD:

September 8, 2022

CERTIFIED CORRECT:

District Superintendent Signature

Hillsborough County Public Schools
FY2022 Salary and Fringe Expenditures As of June 30, 2022

FUND - 441 SPECIAL REVENUE - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF

Salary and Fringe Amount	Pay Category		Grand Total	Emp CNT FY2022
Org Level/Division	Salary	Fringe		
District	270,404	55,804	326,208	1
Academic Services, Curriculum & Instruction	167,312	24,817	192,129	-
Academic Services, Teaching & Learning	26,046	7,349	33,395	-
Equity and Diversity	1,580	273	1,853	-
Federal Programs, Grants and Administration	68,775	23,365	92,139	1
NON-District Sites	6,692		6,692	-
School	237,817	63,450	301,266	-
Elementary Schools	226,666	61,352	288,018	-
K8 Schools	6,091	1,143	7,235	-
Middle Schools	4,169	786	4,955	-
Virtual Schools	891	168	1,059	-
Grand Total	508,221	119,253	627,475	1

HILLSBOROUGH COUNTY PUBLIC SCHOOLS
RESOLUTION D-10 TO AMEND DISTRICT SCHOOL BUDGET
AS OF JUNE 30, 2022
SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF - FUND 442
FISCAL YEAR 2021/2022

		A	B	C	D	E	F	G
		<u>Adopted Budget</u>	<u>Revised Budget May 31, 2022</u>	<u>Revised Budget June 30, 2022</u>	<u>Budget Increase/ (Decrease) Over Previous Month C-B</u>	<u>YTD/Actuals Rev/Expenditure</u>	<u>YTD/Variance Revised Budget to Actual C-E</u>	<u>Percent Collected of Revised Budget E/C</u>
Account	Revenues							
3200	Federal Through State	\$ 4,884,587	\$ 3,876,587	\$ 3,876,587	\$ -	\$ 3,648,984	\$ 227,603	94%
3600/3700	Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Revenue	\$ 4,884,587	\$ 3,876,587	\$ 3,876,587	\$ -	\$ 3,648,984	\$ 227,603	94%
	Expenditures By Objects							
100	Salaries	\$ 1,243,719	\$ 220,360	\$ 219,838	\$ (523)	\$ 221,012	\$ (1,174)	101%
200	Employee Benefits	\$ 7,142	\$ 42,954	\$ 43,272	\$ 318	\$ 43,913	\$ (641)	101%
300	Purchased Services	\$ 250,789	\$ 197,935	\$ 197,935	\$ -	\$ 174,533	\$ 23,402	88%
400	Energy Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
500	Material and Supplies	\$ 800,824	\$ 800,092	\$ 801,713	\$ 1,621	\$ 780,117	\$ 21,596	97%
600	Capital Expenses	\$ 2,524,119	\$ 2,567,255	\$ 2,565,839	\$ (1,416)	\$ 2,388,120	\$ 177,719	93%
700	Other Expenses	\$ 57,993	\$ 47,990	\$ 47,990	\$ -	\$ 41,288	\$ 6,701	86%
900	Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Expenditure	\$ 4,884,587	\$ 3,876,587	\$ 3,876,587	\$ -	\$ 3,648,984	\$ 227,603	94%
	Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -		
4000	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		
4000	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		

ADOPTED BY BOARD:

September 8, 2022

CERTIFIED CORRECT:

District Superintendent Signature

Hillsborough County Public Schools
FY2022 Salary and Fringe Expenditures As of June 30, 2022

FUND - 442 SPECIAL REVENUE - OTHER CARES ACT RELIEF

Salary and Fringe Amount	Pay Category		Grand Total	Emp CNT FY2022
Org Level/Division	Salary	Fringe		
District	47,012	11,393	58,405	-
Academic Services, Curriculum & Instr	17,763	3,372	21,135	-
Communications	29,249	8,021	37,270	-
School	174,000	32,520	206,520	-
Elementary Schools	173,345	32,398	205,743	-
K8 Schools	655	122	777	-
Grand Total	221,012	43,913	264,925	-

Hillsborough County Public Schools
FY2022 Salary and Fringe Expenditures As of June 30, 2022

FUND - 443 SPECIAL REVENUE - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II

Salary and Fringe Amount Org Level/Division	Pay Category		Grand Total	Emp CNT FY2022
	Salary	Fringe		
District	2,127,757	513,124	2,640,881	4
Academic Services	44,953	16,478	61,431	-
Academic Services, Curriculum & Instruction	344,222	63,601	407,822	-
Academic Services, Teaching & Learning	127,655	4,691	132,345	-
Chief of Schools	69,675	19,113	88,788	4
Equity and Diversity	260,638	65,083	325,721	-
Federal Programs, Grants and Administration	21,455	4,410	25,866	-
Operations	4,052	855	4,908	-
Transformation	674,513	197,137	871,650	-
Transportation	580,593	141,756	722,349	-
School	20,041,789	4,706,122	24,747,911	-
Adult & Community Centers	312	59	372	-
Alternative Schools	20,285	6,621	26,906	-
Career Centers	96,287	32,318	128,604	-
Elementary Schools	12,388,011	2,890,117	15,278,128	-
ESE Centers	177,951	53,282	231,233	-
High Schools	2,217,175	544,447	2,761,622	-
K8 Schools	1,355,998	286,914	1,642,912	-
Middle Schools	3,450,380	824,801	4,275,181	-
Technical Centers	5,871	1,085	6,956	-
Virtual Schools	329,518	66,479	395,997	-
Grand Total	22,169,545	5,219,246	27,388,792	4

**HILLSBOROUGH COUNTY PUBLIC SCHOOLS
RESOLUTION D-10 TO AMEND DISTRICT SCHOOL BUDGET**

AS OF June 30, 2022

SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II - FUND 443

FISCAL YEAR 2021/2022

		A	B	C	D	E	F	G
		<u>Adopted Budget</u>	<u>Revised Budget May 31, 2022</u>	<u>Revised Budget June 30, 2022</u>	<u>Budget Increase/ (Decrease) Over Previous Month C-B</u>	<u>YTD/Actuals Rev/Expenditure</u>	<u>YTD/Variance Revised Budget to Actual C-E</u>	<u>Percent Collected of Revised Budget E/C</u>
Account	Revenues							
3200	Federal Through State	\$ 13,987,357	\$ 138,646,056	\$ 138,646,056	\$ -	\$ 67,625,887	\$ 71,020,169	49%
3600/3700	Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Revenue	\$ 13,987,357	\$ 138,646,056	\$ 138,646,056	\$ -	\$ 67,625,887	\$ 71,020,169	49%
	Expenditures By Objects							
100	Salaries	\$ 178,601	\$ 43,108,569	\$ 42,778,981	\$ (329,588)	\$ 22,169,545	\$ 20,609,436	52%
200	Employee Benefits	\$ 2,007	\$ 8,571,130	\$ 8,917,760	\$ 346,629	\$ 5,219,246	\$ 3,698,514	59%
300	Purchased Services	\$ 13,140,730	\$ 48,839,137	\$ 47,344,137	\$ (1,495,000)	\$ 20,585,985	\$ 26,758,151	43%
400	Energy Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
500	Material and Supplies	\$ -	\$ 13,990,938	\$ 15,494,938	\$ 1,504,000	\$ 1,986,433	\$ 13,508,505	13%
600	Capital Expenses	\$ -	\$ 16,761,667	\$ 16,735,626	\$ (26,041)	\$ 15,798,486	\$ 937,140	94%
700	Other Expenses	\$ 666,019	\$ 7,374,616	\$ 7,374,616	\$ -	\$ 1,866,191	\$ 5,508,424	25%
900	Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Expenditure	\$ 13,987,357	\$ 138,646,056	\$ 138,646,056	\$ -	\$ 67,625,887	\$ 71,020,169	49%
	Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -		
4000	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		
4000	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		

ADOPTED BY BOARD:

September 8, 2022

CERTIFIED CORRECT:

District Superintendent Signature

HILLSBOROUGH COUNTY PUBLIC SCHOOLS
RESOLUTION D-10 TO AMEND DISTRICT SCHOOL BUDGET
AS OF JUNE 30, 2022
SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444
FISCAL YEAR 2021/2022

		A	B	C	D	E	F	G
		<u>Adopted Budget</u>	<u>Revised Budget May 31, 2022</u>	<u>Revised Budget June 30, 2022</u>	<u>Budget Increase/ (Decrease) Over Previous Month C-B</u>	<u>YTD/Actuals Rev/Expenditure</u>	<u>YTD/Variance Revised Budget to Actual C-E</u>	<u>Percent Collected of Revised Budget E/C</u>
Account	Revenues							
3200	Federal Through State	\$ 2,985,230	\$ 7,520,258	\$ 7,520,258	\$ -	\$ 5,259,541	\$ 2,260,717	70%
3600/3700	Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Revenue	\$ 2,985,230	\$ 7,520,258	\$ 7,520,258	\$ -	\$ 5,259,541	\$ 2,260,717	70%
Expenditures By Objects								
100	Salaries	\$ -	\$ 1,929,057	\$ 1,925,707	\$ (3,350)	\$ 1,890,669	\$ 35,038	98%
200	Employee Benefits	\$ -	\$ 573,499	\$ 576,849	\$ 3,350	\$ 574,752	\$ 2,097	100%
300	Purchased Services	\$ 4,000	\$ 45,729	\$ 45,729	\$ -	\$ 44,852	\$ 876	98%
400	Energy Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
500	Material and Supplies	\$ 50,000	\$ 137,348	\$ 137,348	\$ -	\$ 95,325	\$ 42,023	69%
600	Capital Expenses	\$ 185,000	\$ 1,912,649	\$ 1,912,649	\$ -	\$ 1,505,173	\$ 407,476	79%
700	Other Expenses	\$ 2,746,230	\$ 2,921,976	\$ 2,921,976	\$ -	\$ 1,148,770	\$ 1,773,206	39%
900	Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Expenditure	\$ 2,985,230	\$ 7,520,258	\$ 7,520,258	\$ -	\$ 5,259,541	\$ 2,260,717	70%
	Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -		
4000	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		
4000	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		

ADOPTED BY BOARD:

September 8, 2022

CERTIFIED CORRECT:

District Superintendent Signature

**Hillsborough County Public Schools
FY2022 Salary and Fringe Expenditures As of June 30, 2022**

FUND - 444 SPECIAL REVENUE - OTHER CRRSA ACT RELIEF (INCLUDING GEER II)

Salary and Fringe Amount	Pay Category			Emp CNT
Org Level/Division	Salary	Fringe	Grand Total	FY2022
District	1,103,051	163,166	1,266,217	-
Chief of Schools	1,084,848	158,889	1,243,736	-
Federal Programs, Grants and Adminis	14,219	2,882	17,101	-
Innovation	3,984	1,396	5,380	-
School	787,618	411,586	1,199,204	-
Elementary Schools	746,961	393,692	1,140,653	-
K8 Schools	40,657	17,894	58,551	-
Grand Total	1,890,669	574,752	2,465,421	-

HILLSBOROUGH COUNTY PUBLIC SCHOOLS
RESOLUTION D-10 TO AMEND DISTRICT SCHOOL BUDGET
AS OF JUNE 30, 2022
SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446
FISCAL YEAR 2021/2022

		A	B	C	D	E	F	G
		<u>Adopted Budget</u>	<u>Revised Budget May 31, 2022</u>	<u>Revised Budget June 30, 2022</u>	(Decrease) Over Previous Month <u>C-B</u>	<u>Rev/Expenditure</u>	<u>Revised Budget to Actual C-E</u>	<u>Percent Collected of Revised Budget E/C</u>
Account	Revenues							
3200	Federal Through State	\$ 5,301,474	\$ 20,479,852	\$ 20,479,852	\$ -	\$ 3,666,511	\$ 16,813,341	18%
3600/3700	Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Revenue	\$ 5,301,474	\$ 20,479,852	\$ 20,479,852	\$ -	\$ 3,666,511	\$ 16,813,341	18%
	Expenditures By Objects							
100	Salaries	\$ -	\$ 8,293,360	\$ 8,293,360	\$ -	\$ -	\$ 8,293,360	0%
200	Employee Benefits	\$ -	\$ 772,310	\$ 772,310	\$ -	\$ -	\$ 772,310	0%
300	Purchased Services	\$ 33,000	\$ 2,062,173	\$ 2,062,173	\$ -	\$ 1,623	\$ 2,060,550	0%
400	Energy Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
500	Material and Supplies	\$ 60,000	\$ 1,854,216	\$ 1,854,216	\$ -	\$ 818	\$ 1,853,398	0%
600	Capital Expenses	\$ 185,000	\$ 3,888,596	\$ 3,888,596	\$ -	\$ 920,044	\$ 2,968,553	24%
700	Other Expenses	\$ 5,023,474	\$ 3,609,197	\$ 3,609,197	\$ -	\$ 2,744,026	\$ 865,171	76%
900	Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Expenditure	\$ 5,301,474	\$ 20,479,852	\$ 20,479,852	\$ -	\$ 3,666,511	\$ 16,813,341	18%
	Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -		
4000	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		
4000	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		

ADOPTED BY BOARD:

September 8, 2022

CERTIFIED CORRECT:

District Superintendent Signature

HILLSBOROUGH COUNTY PUBLIC SCHOOLS
RESOLUTION F-10 TO AMEND DISTRICT SCHOOL BUDGET
AS OF JUNE 30, 2022
INTERNAL SERVICE FUNDS
FISCAL YEAR 2021/2022

		A	B	C		D	E	F	G
		<u>Adopted Budget</u>	<u>Revised Budget May 31, 2022</u>	<u>Revised Budget June 30, 2022</u>	<u>Notes</u>	<u>Budget Increase/ (Decrease) Over Previous Month C-B</u>	<u>YTD/Actuals Rev/Expenditure</u>	<u>YTD/Variance Revised Budget to Actual C-E</u>	<u>Percent Collected of Revised Budget E/C</u>
Account	Revenues								
3400	Local	\$ 202,016,800	\$ 202,016,800	\$ 202,021,750	1	\$ 4,950	\$ 196,624,213	\$ 5,397,537	97%
3600/3700	Other Sources	\$ 2,264,570	\$ 2,264,570	\$ 2,758,788	2	\$ 494,218	\$ 2,742,287	\$ 16,502	99%
	Total Revenue	\$ 204,281,370	\$ 204,281,370	\$ 204,780,538		\$ 499,168	\$ 199,366,500	\$ 5,414,039	97%
	Expenditures By Objects								
100	Salaries	\$ 429,142	\$ 429,142	\$ 370,724	3	\$ (58,418)	\$ 370,724	\$ -	100%
200	Employee Benefits	\$ 179,678	\$ 179,678	\$ 1,029,363	3	\$ 849,685	\$ 153,130	\$ 876,232	15%
300	Purchased Services	\$ 173,220	\$ 173,220	\$ 94,355	3	\$ (78,865)	\$ 94,355	\$ -	100%
400	Energy Services	\$ -	\$ -			\$ -	\$ -	\$ -	0%
500	Material and Supplies	\$ -	\$ -			\$ -	\$ -	\$ -	0%
600	Capital revenues	\$ -	\$ -			\$ -	\$ -	\$ -	0%
700	Other revenues	\$ 197,050,959	\$ 197,050,959	\$ 197,974,988	3	\$ 924,029	\$ 194,140,811	\$ 3,834,177	98%
910	Transfers to General Fund	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	0%
	Total Expenditure	\$ 197,833,000	\$ 197,833,000	\$ 199,469,430		\$ 1,636,430	\$ 194,759,021	\$ 4,710,409	98%
	Surplus (Deficit)	\$ 6,448,370	\$ 6,448,370	\$ 5,311,108		\$ -	\$ 4,607,479		
4000	Beginning Fund Balance	\$ 5,946,364	\$ 5,946,364	\$ 5,946,364		\$ -	\$ 5,946,364		
4000	Ending Fund Balance	\$ 12,394,735	\$ 12,394,735	\$ 11,257,473	3	\$ (1,137,262)	\$ 10,553,843		

ADOPTED BY BOARD: September 8, 2022

CERTIFIED CORRECT: _____
District Superintendent Signature

**Hillsborough County Public Schools
FY2022 Salary and Fringe Expenditures As of June 30, 2022**

FUND - 7XX INTERNAL SERVICES

Salary and Fringe Amount Org Level/Division	Pay Category Salary	Fringe	Grand Total	Emp CNT FY2022
District	370,724	153,130	523,855	9
Human Capital	2,924	324	3,248	-
Operations	367,800	152,807	520,607	9
Grand Total	370,724	153,130	523,855	9

FLORIDA EDUCATION FINANCE PROGRAM

2022-23

SECOND CALCULATION

SCHOOL BUSINESS SERVICES

OFFICE OF FUNDING AND FINANCIAL REPORTING

Tuesday, July 19, 2022

TABLE OF CONTENTS

FEFP Calculation Comparisons	1
FEFP Funding Summary Pages	4
Unweighted FTE by Program	9
Nonvirtual Unweighted FTE by Program	11
Reported Weighted FTE.....	13
Funded Weighted FTE by Program.....	14
Nonvirtual Weighted FTE by Program	15
Add-On Weighted FTE	16
Florida Price Level Index (FPLI) and District Cost Differential (DCD)	17
Program Cost Factors.....	18
Sparsity Supplement.....	19
State-Funded Discretionary Contribution	22
0.748 Mill Compression Adjustment.....	23
Department of Juvenile Justice (DJJ) Supplemental Allocation	24
Safe Schools Allocation.....	25
Exceptional Student Education Guaranteed Allocation	26
Supplemental Academic Instruction (SAI).....	28
Instructional Materials Allocation	29
Student Transportation Allocation	31
Teachers Classroom Supply Assistance Program	32
Reading Allocation	33
Federally Connected Student Supplement.....	34
Mental Health Assistance Allocation	35
Total Funds Compression and Hold Harmless Allocation	36
Turnaround Supplemental Services Allocation	38
Teacher Salary Increase Allocation.....	39
Class Size Reduction Allocation.....	40
Required Local Effort Taxes	44
Millage Rates	47
Local Effort Taxes	48

2022-23 FEFP SECOND CALCULATION
STATEWIDE SUMMARY
COMPARISON TO 2022-23 CONFERENCE CALCULATION

	2022-23 FEFP Conference Calculation	2022-23 FEFP Second Calculation	Difference	Percentage Difference
MAJOR FEFP FORMULA COMPONENTS				
Unweighted FTE	2,983,464.64	2,983,464.64	0.00	0.00%
Weighted FTE	3,277,687.35	3,278,046.87	359.52	0.01%
School Taxable Value	2,629,264,001,685	2,933,437,989,999	304,173,988,314	11.57%
Required Local Effort Millage	3.606	3.262	(0.344)	-9.54%
Discretionary Millage	0.748	0.748	0.000	0.00%
Total Millage	4.354	4.010	(0.344)	-7.90%
Base Student Allocation	4,587.40	4,587.40	0.00	0.00%
FEFP DETAIL				
WFTE x BSA x DCD (Base FEFP Funding)	15,038,797,002	15,040,409,554	1,612,552	0.01%
Sparsity Supplement	62,469,312	62,052,226	(417,086)	-0.67%
State-Funded Discretionary Contribution	36,373,591	40,506,858	4,133,267	11.36%
0.748 Mills Discretionary Compression	311,462,994	357,756,951	46,293,957	14.86%
DJJ Supplemental Allocation	3,461,325	3,461,325	0	0.00%
Safe Schools	210,000,000	210,000,000	0	0.00%
ESE Guaranteed Allocation	1,094,851,200	1,091,466,597	(3,384,603)	-0.31%
Supplemental Academic Instruction	719,314,907	717,239,273	(2,075,634)	-0.29%
Instructional Materials	246,978,361	246,978,361	0	0.00%
Student Transportation	515,009,084	515,009,084	0	0.00%
Teachers Classroom Supply Assistance	54,143,375	54,143,375	0	0.00%
Reading Allocation	170,000,000	170,000,000	0	0.00%
Federally Connected Student Supplement	14,390,179	13,716,468	(673,711)	-4.68%
Mental Health Assistance Allocation	140,000,000	140,000,000	0	0.00%
Total Funds Compression and Hold Harmless Allocation	68,163,995	66,255,577	(1,908,418)	-2.80%
Turnaround Supplemental Services Allocation	24,383,050	17,288,675	(7,094,375)	-29.10%
Teacher Salary Increase Allocation	800,000,000	800,000,000	0	0.00%
TOTAL FEFP	19,509,798,375	19,546,284,324	36,485,949	0.19%
Less: Required Local Effort	8,852,197,815	8,854,248,311	2,050,496	0.02%
GROSS STATE FEFP	10,657,600,560	10,692,036,013	34,435,453	0.32%
Proration to Appropriation	0	(34,435,453)	(34,435,453)	0.00%
NET STATE FEFP	10,657,600,560	10,657,600,560	0	0.00%
STATE CATEGORICAL PROGRAMS				
Class Size Reduction Allocation	2,896,071,526	2,896,071,526	0	0.00%
TOTAL STATE CATEGORICAL FUNDING	2,896,071,526	2,896,071,526	0	0.00%
TOTAL STATE FUNDING	13,553,672,086	13,553,672,086	0	0.00%
LOCAL FUNDING				
Total Required Local Effort	8,852,197,815	8,854,248,311	2,050,496	0.02%
Total Discretionary Taxes from 0.748 Mills	1,888,021,898	2,106,443,151	218,421,253	11.57%
TOTAL LOCAL FUNDING	10,740,219,713	10,960,691,462	220,471,749	2.05%
TOTAL FUNDING	24,293,891,799	24,514,363,548	220,471,749	0.91%
Total Funds per UFTE	8,142.85	8,216.74	73.89	0.91%

2022-23 FEFP Second Calculation
Change in FTE and Funds Compared to the 2022-23 Conference Calculation

District	K-12 Unweighted FTE Students				K-12 Total Funding			
	2022-23 Conference	2022-23 Second	Difference	Percentage Difference	2022-23 Conference	2022-23 Second	Difference	Percentage Difference
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	30,172.37	30,172.37	0.00	0.00%	238,764,508	240,290,594	1,526,086	0.64%
2 Baker	4,837.86	4,837.86	0.00	0.00%	39,540,900	39,912,226	371,326	0.94%
3 Bay	26,279.15	26,279.15	0.00	0.00%	216,750,394	218,510,981	1,760,587	0.81%
4 Bradford	2,963.82	2,963.82	0.00	0.00%	24,900,516	25,070,869	170,353	0.68%
5 Brevard	75,349.51	75,349.51	0.00	0.00%	607,018,789	610,854,048	3,835,259	0.63%
6 Broward	263,621.47	263,621.47	0.00	0.00%	2,146,712,928	2,154,868,573	8,155,645	0.38%
7 Calhoun	2,085.53	2,085.53	0.00	0.00%	18,100,298	18,238,081	137,783	0.76%
8 Charlotte	16,776.84	16,776.84	0.00	0.00%	141,929,042	144,149,341	2,220,299	1.56%
9 Citrus	15,955.44	15,955.44	0.00	0.00%	126,185,117	126,964,457	779,340	0.62%
10 Clay	39,517.35	39,517.35	0.00	0.00%	311,302,089	314,877,520	3,575,431	1.15%
11 Collier	48,534.91	48,534.91	0.00	0.00%	473,156,079	487,786,282	14,630,203	3.09%
12 Columbia	10,373.91	10,373.91	0.00	0.00%	82,033,160	82,680,340	647,180	0.79%
13 Dade	350,795.41	350,795.41	0.00	0.00%	2,889,215,023	2,913,650,426	24,435,403	0.85%
14 DeSoto	4,590.74	4,590.74	0.00	0.00%	37,610,082	37,661,777	51,695	0.14%
15 Dixie	2,174.07	2,174.07	0.00	0.00%	18,100,076	18,244,083	144,007	0.80%
16 Duval	134,868.07	134,868.07	0.00	0.00%	1,081,721,844	1,087,143,246	5,421,402	0.50%
17 Escambia	39,163.04	39,163.04	0.00	0.00%	312,693,369	314,813,586	2,120,217	0.68%
18 Flagler	13,669.98	13,669.98	0.00	0.00%	108,473,417	110,062,387	1,588,970	1.46%
19 Franklin	1,177.38	1,177.38	0.00	0.00%	10,592,680	10,881,822	289,142	2.73%
20 Gadsden	4,682.44	4,682.44	0.00	0.00%	38,229,472	38,366,397	136,925	0.36%
21 Gilchrist	2,857.08	2,857.08	0.00	0.00%	25,133,992	25,319,951	185,959	0.74%
22 Glades	1,706.83	1,706.83	0.00	0.00%	14,918,957	15,068,531	149,574	1.00%
23 Gulf	1,882.38	1,882.38	0.00	0.00%	16,350,738	16,441,358	90,620	0.55%
24 Hamilton	1,649.37	1,649.37	0.00	0.00%	13,900,467	14,022,522	122,055	0.88%
25 Hardee	4,926.93	4,926.93	0.00	0.00%	39,214,815	39,460,880	246,065	0.63%
26 Hendry	13,771.40	13,771.40	0.00	0.00%	100,372,482	101,014,577	642,095	0.64%
27 Hernando	25,661.77	25,661.77	0.00	0.00%	205,144,628	206,603,778	1,459,150	0.71%
28 Highlands	12,735.17	12,735.17	0.00	0.00%	100,167,122	101,144,043	976,921	0.98%
29 Hillsborough	229,392.45	229,392.45	0.00	0.00%	1,847,994,471	1,860,950,637	12,956,166	0.70%
30 Holmes	3,159.29	3,159.29	0.00	0.00%	26,432,548	26,677,965	245,417	0.93%
31 Indian River	17,315.61	17,315.61	0.00	0.00%	143,039,691	144,311,367	1,271,676	0.89%
32 Jackson	5,740.81	5,740.81	0.00	0.00%	48,244,507	48,546,248	301,741	0.63%
33 Jefferson	794.98	794.98	0.00	0.00%	7,710,581	7,751,112	40,531	0.53%
34 Lafayette	1,157.91	1,157.91	0.00	0.00%	10,153,362	10,198,051	44,689	0.44%
35 Lake	48,736.76	48,736.76	0.00	0.00%	382,626,345	384,981,153	2,354,808	0.62%
36 Lee	99,908.05	99,908.05	0.00	0.00%	842,832,486	853,166,001	10,333,515	1.23%
37 Leon	33,875.42	33,875.42	0.00	0.00%	270,072,443	271,837,925	1,765,482	0.65%
38 Levy	5,687.12	5,687.12	0.00	0.00%	48,132,542	48,535,691	403,149	0.84%
39 Liberty	1,291.55	1,291.55	0.00	0.00%	11,619,820	11,693,446	73,626	0.63%
40 Madison	2,422.76	2,422.76	0.00	0.00%	19,820,060	20,045,145	225,085	1.14%
41 Manatee	51,737.07	51,737.07	0.00	0.00%	416,617,292	420,846,300	4,229,008	1.02%
42 Marion	45,361.88	45,361.88	0.00	0.00%	361,023,528	362,222,060	1,198,532	0.33%
43 Martin	19,007.19	19,007.19	0.00	0.00%	164,723,644	166,624,493	1,900,849	1.15%
44 Monroe	8,817.22	8,817.22	0.00	0.00%	93,510,734	100,541,857	7,031,123	7.52%
45 Nassau	13,104.64	13,104.64	0.00	0.00%	106,703,550	107,620,867	917,317	0.86%
46 Okaloosa	33,381.04	33,381.04	0.00	0.00%	271,065,682	273,231,224	2,165,542	0.80%
47 Okeechobee	6,553.43	6,553.43	0.00	0.00%	53,002,822	53,392,530	389,708	0.74%
48 Orange	214,553.60	214,553.60	0.00	0.00%	1,741,413,345	1,751,823,578	10,410,233	0.60%
49 Osceola	78,752.26	78,752.26	0.00	0.00%	618,590,161	625,253,292	6,663,131	1.08%
50 Palm Beach	194,563.49	194,563.49	0.00	0.00%	1,680,235,959	1,702,424,155	22,188,196	1.32%
51 Pasco	85,550.75	85,550.75	0.00	0.00%	684,423,989	692,437,200	8,013,211	1.17%
52 Pinellas	95,991.09	95,991.09	0.00	0.00%	798,216,260	804,001,423	5,785,163	0.72%
53 Polk	116,184.44	116,184.44	0.00	0.00%	918,773,119	926,740,945	7,967,826	0.87%
54 Putnam	10,362.25	10,362.25	0.00	0.00%	84,044,815	84,028,038	(16,777)	-0.02%
55 St. Johns	50,198.06	50,198.06	0.00	0.00%	405,649,680	408,574,410	2,924,730	0.72%
56 St. Lucie	46,381.29	46,381.29	0.00	0.00%	372,756,233	375,659,462	2,903,229	0.78%
57 Santa Rosa	31,175.15	31,175.15	0.00	0.00%	248,922,119	248,600,656	1,678,537	0.68%
58 Sarasota	45,637.78	45,637.78	0.00	0.00%	410,484,023	419,185,754	8,701,731	2.12%
59 Seminole	69,901.86	69,901.86	0.00	0.00%	552,754,256	556,707,208	3,952,952	0.72%
60 Sumter	9,126.05	9,126.05	0.00	0.00%	78,644,189	79,719,464	1,075,275	1.37%
61 Suwannee	6,295.41	6,295.41	0.00	0.00%	48,599,386	48,951,628	352,242	0.72%
62 Taylor	2,658.49	2,658.49	0.00	0.00%	22,358,837	22,563,661	204,824	0.92%
63 Union	2,290.27	2,290.27	0.00	0.00%	19,185,354	19,359,582	174,228	0.91%
64 Volusia	65,663.77	65,663.77	0.00	0.00%	515,976,971	518,950,120	2,973,149	0.58%
65 Wakulla	5,184.76	5,184.76	0.00	0.00%	41,366,194	41,741,837	375,643	0.91%
66 Walton	11,400.62	11,400.62	0.00	0.00%	103,406,184	109,984,575	6,578,391	6.36%
67 Washington	3,345.91	3,345.91	0.00	0.00%	28,796,514	28,989,661	193,147	0.67%
69 FAMU Lab School	612.80	612.80	0.00	0.00%	5,486,880	5,523,341	36,461	0.66%
70 FAU - Palm Beach	1,301.15	1,301.15	0.00	0.00%	11,338,062	11,416,393	78,331	0.69%
71 FAU - St. Lucie	1,457.32	1,457.32	0.00	0.00%	11,286,411	11,381,113	94,702	0.84%
72 FSU Lab - Broward	706.84	706.84	0.00	0.00%	6,501,652	6,518,537	16,885	0.26%
73 FSU Lab - Leon	1,789.79	1,789.79	0.00	0.00%	14,475,686	14,586,542	110,856	0.77%
74 UF Lab School	1,231.96	1,231.96	0.00	0.00%	10,566,491	10,640,254	73,763	0.70%
75 Virtual School	50,922.08	50,922.08	0.00	0.00%	298,079,937	301,323,971	3,244,034	1.09%
TOTAL	2,983,464.64	2,983,464.64	0.00	0.00%	24,293,891,799	24,514,363,548	220,471,749	0.91%

2022-23 FEFP Second Calculation
Change in Funds and Funds per Student Compared to the 2022-23 Conference Calculation

District	K-12 Total Funding				K-12 Total Funds per Unweighted FTE Student			
	2022-23 Conference	2022-23 Second	Difference	Percentage Difference	2022-23 Conference	2022-23 Second	Difference	Percentage Difference
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	238,764,508	240,290,594	1,526,086	0.64%	7,913.35	7,963.93	50.58	0.64%
2 Baker	39,540,900	39,912,226	371,326	0.94%	8,173.22	8,249.98	76.76	0.94%
3 Bay	216,750,394	218,510,981	1,760,587	0.81%	8,248.00	8,314.99	66.99	0.81%
4 Bradford	24,900,516	25,070,869	170,353	0.68%	8,401.49	8,458.97	57.48	0.68%
5 Brevard	607,018,789	610,854,048	3,835,259	0.63%	8,056.04	8,106.94	50.90	0.63%
6 Broward	2,146,712,928	2,154,868,573	8,155,645	0.38%	8,143.16	8,174.10	30.94	0.38%
7 Calhoun	18,100,298	18,238,081	137,783	0.76%	8,678.99	8,745.06	66.07	0.76%
8 Charlotte	141,929,042	144,149,341	2,220,299	1.56%	8,459.82	8,592.16	132.34	1.56%
9 Citrus	126,185,117	126,964,457	779,340	0.62%	7,908.60	7,957.44	48.84	0.62%
10 Clay	311,302,089	314,877,520	3,575,431	1.15%	7,877.61	7,968.08	90.47	1.15%
11 Collier	473,156,079	487,786,282	14,630,203	3.09%	9,748.78	10,050.22	301.44	3.09%
12 Columbia	82,033,160	82,680,340	647,180	0.79%	7,907.64	7,970.03	62.39	0.79%
13 Dade	2,889,215,023	2,913,650,426	24,435,403	0.85%	8,236.18	8,305.84	69.66	0.85%
14 DeSoto	37,610,082	37,661,777	51,695	0.14%	8,192.60	8,203.86	11.26	0.14%
15 Dixie	18,100,076	18,244,083	144,007	0.80%	8,325.43	8,391.67	66.24	0.80%
16 Duval	1,081,721,844	1,087,143,246	5,421,402	0.50%	8,020.59	8,060.79	40.20	0.50%
17 Escambia	312,693,369	314,813,586	2,120,217	0.68%	7,984.40	8,038.54	54.14	0.68%
18 Flagler	108,473,417	110,062,387	1,588,970	1.46%	7,935.16	8,051.39	116.23	1.46%
19 Franklin	10,592,680	10,881,822	289,142	2.73%	8,996.82	9,242.40	245.58	2.73%
20 Gadsden	38,229,472	38,366,397	136,925	0.36%	8,164.43	8,193.68	29.25	0.36%
21 Gilchrist	25,133,992	25,319,951	185,959	0.74%	8,797.09	8,862.18	65.09	0.74%
22 Glades	14,918,957	15,068,531	149,574	1.00%	8,740.74	8,828.37	87.63	1.00%
23 Gulf	16,350,738	16,441,358	90,620	0.55%	8,686.20	8,734.35	48.15	0.55%
24 Hamilton	13,900,467	14,022,522	122,055	0.88%	8,427.74	8,501.74	74.00	0.88%
25 Hardee	39,214,815	39,460,880	246,065	0.63%	7,959.28	8,009.22	49.94	0.63%
26 Hendry	100,372,482	101,014,577	642,095	0.64%	7,288.47	7,335.10	46.63	0.64%
27 Hernando	205,144,628	206,603,778	1,459,150	0.71%	7,994.17	8,051.03	56.86	0.71%
28 Highlands	100,167,122	101,144,043	976,921	0.98%	7,865.39	7,942.10	76.71	0.98%
29 Hillsborough	1,847,994,471	1,860,950,637	12,956,166	0.70%	8,056.04	8,112.52	56.48	0.70%
30 Holmes	26,432,548	26,677,965	245,417	0.93%	8,366.61	8,444.29	77.68	0.93%
31 Indian River	143,039,691	144,311,367	1,271,676	0.89%	8,260.74	8,334.18	73.44	0.89%
32 Jackson	48,244,507	48,546,248	301,741	0.63%	8,403.78	8,456.34	52.56	0.63%
33 Jefferson	7,710,581	7,751,112	40,531	0.53%	9,699.09	9,750.07	50.98	0.53%
34 Lafayette	10,153,362	10,198,051	44,689	0.44%	8,768.70	8,807.29	38.59	0.44%
35 Lake	382,626,345	384,981,153	2,354,808	0.62%	7,850.88	7,899.19	48.31	0.62%
36 Lee	842,832,486	853,166,001	10,333,515	1.23%	8,436.08	8,539.51	103.43	1.23%
37 Leon	270,072,443	271,837,925	1,765,482	0.65%	7,972.52	8,024.64	52.12	0.65%
38 Levy	48,132,542	48,535,691	403,149	0.84%	8,463.43	8,534.32	70.89	0.84%
39 Liberty	11,619,820	11,693,446	73,626	0.63%	8,996.80	9,053.81	57.01	0.63%
40 Madison	19,820,060	20,045,145	225,085	1.14%	8,180.78	8,273.68	92.90	1.14%
41 Manatee	416,617,292	420,846,300	4,229,008	1.02%	8,052.59	8,134.33	81.74	1.02%
42 Marion	361,023,528	362,222,060	1,198,532	0.33%	7,958.74	7,985.16	26.42	0.33%
43 Martin	164,723,644	166,624,493	1,900,849	1.15%	8,666.39	8,766.39	100.00	1.15%
44 Monroe	93,510,734	100,541,857	7,031,123	7.52%	10,605.47	11,402.90	797.43	7.52%
45 Nassau	106,703,550	107,620,867	917,317	0.86%	8,142.43	8,212.42	69.99	0.86%
46 Okaloosa	271,065,682	273,231,224	2,165,542	0.80%	8,120.35	8,185.22	64.87	0.80%
47 Okeechobee	53,002,822	53,392,530	389,708	0.74%	8,087.80	8,147.26	59.46	0.74%
48 Orange	1,741,413,345	1,751,823,578	10,410,233	0.60%	8,116.45	8,164.97	48.52	0.60%
49 Osceola	618,590,161	625,253,292	6,663,131	1.08%	7,854.89	7,939.50	84.61	1.08%
50 Palm Beach	1,680,235,959	1,702,424,155	22,188,196	1.32%	8,635.93	8,749.97	114.04	1.32%
51 Pasco	684,423,989	692,437,200	8,013,211	1.17%	8,000.21	8,093.88	93.67	1.17%
52 Pinellas	798,216,260	804,001,423	5,785,163	0.72%	8,315.52	8,375.79	60.27	0.72%
53 Polk	918,773,119	926,740,945	7,967,826	0.87%	7,907.88	7,976.46	68.58	0.87%
54 Putnam	84,044,815	84,028,038	(16,777)	-0.02%	8,110.67	8,109.05	(1.62)	-0.02%
55 St. Johns	405,649,680	408,574,410	2,924,730	0.72%	8,080.98	8,139.25	58.27	0.72%
56 St. Lucie	372,756,233	375,659,462	2,903,229	0.78%	8,036.78	8,099.38	62.60	0.78%
57 Santa Rosa	246,922,119	248,600,656	1,678,537	0.68%	7,920.48	7,974.32	53.84	0.68%
58 Sarasota	410,484,023	419,185,754	8,701,731	2.12%	8,994.39	9,185.06	190.67	2.12%
59 Seminole	552,754,256	556,707,208	3,952,952	0.72%	7,907.58	7,964.13	56.55	0.72%
60 Sumter	78,644,189	79,719,464	1,075,275	1.37%	8,617.55	8,735.37	117.82	1.37%
61 Suwannee	48,599,386	48,951,628	352,242	0.72%	7,719.81	7,775.76	55.95	0.72%
62 Taylor	22,358,837	22,563,661	204,824	0.92%	8,410.35	8,487.40	77.05	0.92%
63 Union	19,185,354	19,359,582	174,228	0.91%	8,376.90	8,452.97	76.07	0.91%
64 Volusia	515,976,971	518,950,120	2,973,149	0.58%	7,857.86	7,903.14	45.28	0.58%
65 Wakulla	41,366,194	41,741,837	375,643	0.91%	7,978.42	8,050.87	72.45	0.91%
66 Walton	103,406,184	109,984,575	6,578,391	6.36%	9,070.22	9,647.25	577.03	6.36%
67 Washington	28,796,514	28,989,661	193,147	0.67%	8,606.48	8,664.21	57.73	0.67%
69 FAMU Lab School	5,486,880	5,523,341	36,461	0.66%	8,953.79	9,013.28	59.49	0.66%
70 FAU - Palm Beach	11,338,062	11,416,393	78,331	0.69%	8,713.88	8,774.08	60.20	0.69%
71 FAU - St. Lucie	11,286,411	11,381,113	94,702	0.84%	7,744.63	7,809.62	64.99	0.84%
72 FSU Lab - Broward	6,501,652	6,518,537	16,885	0.26%	9,198.19	9,222.08	23.89	0.26%
73 FSU Lab - Leon	14,475,686	14,586,542	110,856	0.77%	8,087.92	8,149.86	61.94	0.77%
74 UF Lab School	10,566,491	10,640,254	73,763	0.70%	8,576.98	8,636.85	59.87	0.70%
75 Virtual School	298,079,937	301,323,971	3,244,034	1.09%	5,853.65	5,917.35	63.70	1.09%
TOTAL	24,293,891,799	24,514,363,548	220,471,749	0.91%	8,142.85	8,216.74	73.89	0.91%

2022-23 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 1

District	2022-23 Unweighted FTE	2022-23 Funded Weighted FTE ¹	\$4,587.40 Times Funded Weighted FTE	District Cost Differential	Base Funding ²	Sparsity Supplement	State-Funded Discretionary Contribution	0.748 Mills Compression
District	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	30,172.37	32,704.37	150,028,027	0.9796	146,967,455	0	0	5,437,061
2 Baker	4,837.86	5,214.04	23,918,887	0.9606	22,976,483	863,669	0	2,431,557
3 Bay	26,279.15	30,222.70	138,643,614	0.9687	134,304,069	2,597,409	0	612,041
4 Bradford	2,963.82	3,172.97	14,555,683	0.9513	13,846,821	1,232,747	0	1,182,179
5 Brevard	75,349.51	82,969.19	380,612,862	0.9904	376,958,979	0	0	9,267,990
6 Broward	283,621.47	291,210.74	1,335,900,149	1.0196	1,362,083,792	0	0	0
7 Calhoun	2,085.53	2,291.26	10,510,926	0.9222	9,693,176	1,895,362	0	1,114,737
8 Charlotte	16,776.84	18,536.12	85,032,597	0.9845	83,714,592	0	0	0
9 Citrus	15,955.44	17,151.19	78,679,369	0.9430	74,194,645	2,273,145	0	1,461,040
10 Clay	39,517.35	43,110.86	197,766,759	0.9798	193,771,870	0	0	16,549,471
11 Collier	48,534.91	54,543.67	250,213,632	1.0523	263,299,805	0	0	0
12 Columbia	10,373.91	11,071.69	50,790,271	0.9407	47,778,408	1,553,856	0	4,616,805
13 Dade	350,795.41	384,564.25	1,764,150,040	1.0166	1,793,434,931	0	0	0
14 DeSoto	4,590.74	4,867.56	22,329,445	0.9645	21,536,750	933,339	0	1,471,745
15 Dixie	2,174.07	2,352.51	10,791,904	0.9258	9,991,145	1,251,068	0	1,038,988
16 Duval	134,868.07	146,868.26	673,743,456	1.0058	677,651,168	0	0	25,450,953
17 Escambia	39,163.04	42,566.13	195,267,865	0.9746	190,308,061	0	0	8,419,270
18 Flagler	13,669.98	14,762.30	67,720,575	0.9560	64,740,870	1,343,519	0	0
19 Franklin	1,177.38	1,279.10	5,867,743	0.9275	5,442,332	0	0	0
20 Gadsden	4,682.44	5,062.25	23,222,566	0.9435	21,910,491	919,821	0	1,871,431
21 Gilchrist	2,857.08	3,216.05	14,753,308	0.9424	13,903,517	2,299,964	0	1,214,830
22 Glades	1,706.83	1,812.33	8,313,883	0.9734	8,092,734	1,161,338	0	476,052
23 Gulf	1,882.38	2,074.20	9,515,185	0.9389	8,933,807	849,374	0	0
24 Hamilton	1,649.37	1,764.73	8,095,522	0.9168	7,421,975	1,149,987	0	342,822
25 Hardee	4,926.93	5,274.83	24,197,755	0.9557	23,125,794	845,169	0	1,944,955
26 Hendry	13,771.40	14,629.15	67,109,763	0.9823	65,921,920	2,287,300	0	7,229,710
27 Hernando	25,661.77	28,075.40	128,793,090	0.9587	123,473,935	2,516,257	0	7,350,814
28 Highlands	12,735.17	13,641.08	62,577,090	0.9489	59,379,401	3,126,465	0	3,820,933
29 Hillsborough	229,392.45	252,435.78	1,158,023,897	1.0072	1,166,361,669	0	0	51,491,723
30 Holmes	3,159.29	3,332.54	15,287,694	0.9259	14,154,876	2,771,358	0	1,830,240
31 Indian River	17,315.61	18,840.66	86,429,644	0.9990	86,343,214	0	0	0
32 Jackson	5,740.81	6,327.49	29,026,728	0.9219	26,759,741	3,729,287	0	2,598,922
33 Jefferson	794.98	862.00	3,954,339	0.9396	3,715,497	671,565	0	0
34 Lafayette	1,157.91	1,285.14	5,895,451	0.9187	5,416,151	1,033,734	0	579,140
35 Lake	48,736.76	52,667.89	241,608,679	0.9746	235,471,819	0	0	10,296,128
36 Lee	99,908.05	110,089.41	505,024,159	1.0173	513,761,077	0	0	0
37 Leon	33,875.42	36,693.63	168,328,358	0.9718	163,581,498	0	0	7,813,027
38 Levy	5,687.12	6,242.95	28,638,909	0.9431	27,009,355	3,706,621	0	1,967,516
39 Liberty	1,291.55	1,465.09	6,720,954	0.9245	6,213,522	1,111,522	0	672,665
40 Madison	2,422.76	2,578.80	11,829,987	0.9189	10,870,575	1,241,672	0	1,003,628
41 Manatee	51,737.07	56,120.69	257,448,053	0.9937	255,826,130	0	0	0
42 Marion	45,361.88	50,526.87	231,786,963	0.9472	219,548,611	0	0	11,291,933
43 Martin	19,007.19	21,266.57	97,558,263	1.0164	99,158,219	0	0	0
44 Monroe	8,817.22	9,621.37	44,137,073	1.0516	46,414,546	0	0	0
45 Nassau	13,104.64	14,127.70	64,809,411	0.9870	63,966,889	3,017,575	0	0
46 Okaloosa	33,381.04	36,443.52	167,181,004	0.9900	165,509,194	0	0	4,650,646
47 Okeechobee	6,553.43	6,990.71	32,069,183	0.9638	30,908,279	642,002	0	1,819,691
48 Orange	214,553.60	241,797.39	1,109,221,347	1.0091	1,119,315,261	0	0	8,951,176
49 Osceola	78,752.26	85,478.08	392,122,144	0.9870	387,024,556	0	0	24,887,289
50 Palm Beach	194,563.49	218,086.59	1,000,450,423	1.0438	1,044,270,152	0	0	0
51 Pasco	85,550.75	94,312.45	432,648,933	0.9813	424,558,398	0	0	28,072,623
52 Pinellas	95,991.09	106,000.96	486,268,804	1.0011	486,803,700	0	0	0
53 Polk	116,184.44	125,663.56	576,469,015	0.9704	559,405,532	0	0	40,669,201
54 Putnam	10,362.25	11,153.76	51,166,759	0.9455	48,378,171	3,547,521	0	3,017,285
55 St. Johns	50,198.06	55,702.46	255,529,465	1.0023	256,117,183	0	0	3,336,163
56 St. Lucie	46,381.29	50,091.89	229,791,536	0.9935	228,297,891	0	0	7,285,109
57 Santa Rosa	31,175.15	34,254.27	157,138,038	0.9627	151,276,789	0	0	10,648,184
58 Sarasota	45,637.78	51,186.83	234,814,464	1.0153	238,407,125	0	0	0
59 Seminole	69,901.86	75,921.97	348,284,445	0.9951	346,577,851	0	0	14,491,355
60 Sumter	9,126.05	9,982.66	45,794,454	0.9708	44,457,256	0	0	0
61 Suwannee	6,295.41	6,666.03	30,579,746	0.9251	28,289,323	2,420,251	0	2,700,920
62 Taylor	2,658.49	2,972.71	13,637,010	0.9215	12,566,505	1,304,761	0	505,193
63 Union	2,290.27	2,478.44	11,369,596	0.9415	10,704,475	1,258,842	0	1,388,911
64 Volusia	65,663.77	71,669.35	328,775,976	0.9639	316,907,163	0	0	7,038,500
65 Wakulla	5,184.76	5,604.48	25,709,992	0.9470	24,347,362	762,896	0	2,249,149
66 Walton	11,400.62	12,267.95	56,277,994	0.9844	55,400,057	0	0	0
67 Washington	3,345.91	3,747.72	17,192,291	0.9303	15,993,988	2,432,988	0	1,498,700
68 FAMU Lab School	612.80	635.44	2,915,017	0.9718	2,832,814	547,178	299,647	141,336
70 FAU - Palm Beach	1,301.15	1,332.61	6,113,215	1.0438	6,380,974	567,316	1,379,531	0
71 FAU - St. Lucie	1,457.32	1,539.44	7,062,027	0.9935	7,016,124	0	819,815	228,901
72 FSU Lab - Broward	706.84	877.38	4,024,893	1.0196	4,103,781	0	515,124	0
73 FSU Lab - Leon	1,789.79	1,898.62	8,709,729	0.9718	8,464,115	1,178,235	875,172	412,797
74 UF Lab School	1,231.96	1,292.58	5,929,581	0.9796	5,808,618	1,007,113	664,544	221,999
75 Virtual School	50,922.08	52,503.51	240,854,602	1.0000	240,854,602	0	35,953,025	691,522

State 2,983,464.64 3,278,046.87 15,037,712,211 15,040,409,554 62,052,226 40,506,858 357,756,951

1. Additional Weighted FTE for the Small District ESE Supplement, Isolated Schools, Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Early Graduation, Industry Certified Career Education Supplement and Dual Enrollment Additional FTE are included in the Weighted FTE.
2. Weighted FTE x BSA x DCD (column 2 x column 3 x column 4)

District	Teachers Classroom Supply Assistance							
	Safe Schools	ESE Guaranteed Allocation	Supplemental Academic Instruction	Reading Allocation	DJJ Supplemental Allocation	Instructional Materials	Transportation	
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	
1 Alachua	2,752,243	11,503,325	8,182,728	1,693,001	117,520	2,536,717	4,534,620	554,588
2 Baker	520,933	1,277,592	1,728,650	361,700	0	373,450	1,882,177	90,888
3 Bay	2,149,602	8,911,996	7,203,957	1,557,033	26,283	2,132,365	4,172,487	488,109
4 Bradford	431,045	1,302,973	887,534	263,674	0	238,323	749,933	55,014
5 Brevard	5,328,511	29,088,372	19,946,549	4,162,437	92,173	6,349,237	12,312,735	1,397,294
6 Broward	18,363,762	99,433,551	57,087,521	14,739,795	207,454	20,612,628	33,518,437	4,934,703
7 Calhoun	360,965	781,810	444,900	219,076	0	166,585	475,213	37,642
8 Charlotte	1,253,257	6,500,518	3,665,542	1,013,850	0	1,465,422	3,933,932	311,334
9 Citrus	1,261,595	7,610,408	3,362,482	911,633	136,287	1,305,341	4,716,206	292,473
10 Clay	2,428,553	13,822,108	9,911,688	2,195,543	96,393	3,279,836	8,429,603	727,532
11 Collier	3,029,480	23,514,783	10,851,728	2,942,070	65,665	4,131,958	9,691,931	902,758
12 Columbia	957,059	4,195,726	3,773,491	628,000	0	860,206	2,346,669	191,898
13 Dade	26,582,683	134,628,190	113,238,499	19,371,245	164,209	29,007,020	21,701,424	6,521,266
14 DeSoto	552,000	1,966,308	1,731,257	346,242	0	372,299	847,707	85,048
15 Dixie	382,002	729,583	472,101	222,276	0	181,523	570,886	40,599
16 Duval	10,791,582	50,676,555	32,369,357	7,390,991	157,454	10,775,503	20,298,584	2,465,996
17 Escambia	3,382,368	14,021,451	10,172,229	2,158,352	108,198	3,039,016	9,316,883	729,268
18 Flagler	1,004,159	6,768,717	2,876,599	810,128	0	1,174,716	3,003,639	252,484
19 Franklin	333,360	482,655	244,381	173,435	0	90,109	339,143	21,190
20 Gadsden	524,986	1,608,062	1,311,961	350,255	0	359,010	1,567,817	87,318
21 Gilchrist	391,516	1,097,028	616,966	264,283	0	244,047	573,124	52,698
22 Glades	342,981	508,173	409,729	201,892	0	142,207	272,577	31,842
23 Gulf	366,953	393,683	374,163	210,923	0	148,942	389,657	35,060
24 Hamilton	365,565	527,009	343,160	194,690	30,229	128,836	621,423	30,114
25 Hardee	545,850	1,866,536	1,056,362	363,303	0	392,225	1,267,409	91,750
26 Hendry	697,623	3,797,057	1,858,641	822,809	0	1,154,114	1,768,956	138,845
27 Hernando	1,751,155	11,830,251	5,929,746	1,440,749	63,803	2,260,703	5,560,271	472,860
28 Highlands	1,099,396	4,520,318	2,474,407	752,561	0	1,073,871	3,266,092	232,607
29 Hillsborough	12,991,019	84,452,824	51,176,809	12,638,312	353,898	18,768,287	37,495,534	4,181,643
30 Holmes	421,311	1,037,132	666,079	266,982	0	256,662	814,104	57,969
31 Indian River	1,301,641	6,183,564	3,726,108	1,042,073	0	1,402,265	2,932,036	322,775
32 Jackson	553,778	2,287,299	1,118,403	402,321	22,964	456,856	1,836,056	106,566
33 Jefferson	332,270	394,163	309,126	154,894	0	72,928	338,289	14,821
34 Lafayette	307,906	380,026	198,211	173,154	0	103,401	220,707	21,708
35 Lake	3,249,510	18,701,057	11,009,592	2,643,278	8,191	4,309,558	9,986,554	900,304
36 Lee	6,049,135	35,971,221	23,254,983	5,631,291	115,135	8,327,394	27,988,464	1,857,739
37 Leon	2,981,299	17,647,893	9,396,491	1,871,387	98,331	2,729,808	5,198,039	625,361
38 Levy	650,029	1,980,863	1,282,640	405,001	0	467,431	1,548,237	105,763
39 Liberty	315,224	498,118	264,043	181,715	55,720	104,465	280,362	24,046
40 Madison	397,560	1,008,356	639,022	231,718	17,785	201,195	605,479	45,320
41 Manatee	3,646,974	20,525,824	12,746,432	2,861,824	152,947	4,232,809	8,955,244	968,956
42 Marion	3,266,929	15,307,231	13,126,616	2,472,310	145,702	3,663,411	12,050,784	837,190
43 Martin	1,387,822	7,082,677	4,114,766	1,179,669	0	1,689,102	3,687,277	357,202
44 Monroe	814,554	3,522,709	1,905,333	613,356	0	720,344	1,250,222	164,659
45 Nassau	988,028	3,845,434	2,828,208	801,817	0	1,127,706	3,793,556	242,645
46 Okaloosa	2,214,997	13,944,560	8,894,124	1,892,085	103,287	2,763,244	7,732,963	614,524
47 Okeechobee	705,777	2,896,638	1,986,109	446,864	91,342	570,026	1,825,967	120,652
48 Orange	15,009,562	58,278,011	48,587,989	12,133,171	175,640	17,821,191	33,757,401	3,943,094
49 Osceola	4,695,964	23,935,808	16,831,499	4,270,512	53,996	7,021,091	19,223,692	1,447,245
50 Palm Beach	13,484,104	69,897,625	42,709,304	11,327,407	123,652	15,534,950	29,782,511	3,642,786
51 Pasco	5,134,017	33,157,373	21,878,422	4,673,515	87,098	7,545,354	20,773,249	1,563,755
52 Pinellas	7,523,362	42,451,509	22,471,461	5,341,848	157,272	7,660,251	13,715,771	1,793,706
53 Polk	7,031,298	44,788,923	28,989,979	6,121,379	146,298	10,050,135	29,552,827	2,162,708
54 Putnam	910,920	3,340,390	2,954,492	634,440	0	822,468	2,583,998	192,592
55 St. Johns	2,799,645	16,448,813	9,930,058	2,864,949	81,407	4,410,346	13,244,734	927,300
56 St. Lucie	2,910,219	19,817,481	11,226,425	2,566,251	80,637	4,120,665	11,614,852	863,111
57 Santa Rosa	1,800,568	11,127,459	8,195,640	1,739,270	0	2,669,282	8,375,016	554,157
58 Sarasota	3,313,393	23,509,850	9,215,756	2,674,795	0	3,794,019	8,540,558	853,789
59 Seminole	4,286,458	21,205,010	16,033,622	3,836,232	0	5,884,582	13,957,902	1,276,728
60 Sumter	823,378	3,917,788	1,833,844	592,341	0	766,425	1,418,462	170,156
61 Suwannee	645,655	1,453,177	1,268,377	418,745	0	552,362	1,526,970	114,362
62 Taylor	461,305	1,090,336	568,306	249,927	0	216,977	831,170	49,522
63 Union	370,371	676,985	502,177	229,935	0	177,751	699,336	43,041
64 Volusia	4,581,979	24,334,382	16,837,957	3,517,656	98,581	5,497,061	12,777,746	1,197,079
65 Wakulla	549,620	1,924,219	963,463	376,419	0	474,412	1,887,268	97,413
66 Walton	887,736	4,336,436	2,305,328	709,835	25,774	1,050,271	3,054,413	212,311
67 Washington	437,196	764,950	932,107	286,729	0	288,741	1,021,799	62,196
69 FAMU Lab School	277,326	54,172	320,094	145,416	0	47,808	0	11,516
70 FAU - Palm Beach	308,021	129,896	331,344	183,513	0	338,089	0	24,453
71 FAU - St. Lucie	314,985	222,643	422,420	190,333	0	113,420	0	27,387
72 FSU Lab - Broward	281,520	168,401	144,582	159,063	0	52,364	0	13,284
73 FSU Lab - Leon	329,760	352,107	302,671	205,880	0	151,444	0	33,614
74 UF Lab School	304,691	419,838	312,533	177,368	0	103,246	0	23,049
75 Virtual School	0	2,630,688	0	2,701,074	0	3,850,555	0	0

State 210,000,000 1,091,466,597 717,239,273 170,000,000 3,461,325 246,978,361 515,009,084 54,143,375

2022-23 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 3

District	Federally Connected Student Supplement	Mental Health Assistance Allocation	Total Funds Compression Allocation	Turnaround Supplemental Services Allocation	Teacher Salary Increase Allocation	Gross State & Local FEFP	Required Local Effort Taxes	Proration To Appropriation	Net State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	0	1,441,010	2,030,148	500,080	7,817,205	196,067,701	69,997,519	(345,420)	125,724,762
2 Baker	0	315,019	277,459	0	1,222,121	34,321,698	4,534,887	(60,466)	29,726,345
3 Bay	947,492	1,267,976	13,864	487,760	7,143,639	174,016,082	79,654,174	(306,571)	94,055,337
4 Bradford	0	231,727	231,435	0	736,513	21,389,918	4,163,579	(37,683)	17,188,656
5 Brevard	2,890,258	3,448,907	2,000,945	0	20,050,464	493,294,851	195,146,734	(869,057)	297,279,060
6 Broward	0	11,816,649	877,639	835,145	72,449,293	1,696,960,369	815,222,926	(2,989,601)	878,747,842
7 Calhoun	0	192,691	118,773	0	515,580	16,016,510	1,722,303	(28,217)	14,265,990
8 Charlotte	0	845,646	391,150	0	4,452,783	107,548,026	90,270,925	(189,472)	17,087,629
9 Citrus	0	809,139	440,743	0	3,946,416	102,721,553	43,659,972	(180,969)	58,880,612
10 Clay	467,665	1,856,347	1,656,668	296,490	10,306,733	265,796,500	50,286,235	(468,264)	215,042,001
11 Collier	0	2,257,133	0	0	14,004,928	334,692,239	301,268,112	(589,640)	32,834,487
12 Columbia	0	561,068	432,605	0	2,541,335	70,437,126	12,562,854	(124,092)	57,750,180
13 Dade	104,882	15,691,092	0	0	95,392,877	2,255,838,318	1,381,198,224	(3,974,199)	870,665,895
14 DeSoto	0	304,035	310,379	0	1,145,540	31,602,649	7,873,582	(55,676)	23,673,391
15 Dixie	0	196,626	148,928	0	531,430	15,757,155	2,273,452	(27,760)	13,455,943
16 Duval	913,157	6,094,208	2,418,902	883,245	36,044,294	884,381,949	309,767,252	(1,558,050)	573,056,647
17 Escambia	1,420,410	1,840,600	1,678,812	1,129,270	10,122,493	257,846,681	87,455,613	(454,259)	169,936,809
18 Flagler	0	707,562	533,910	0	3,443,569	86,659,872	47,805,121	(152,672)	38,702,079
19 Franklin	0	152,329	5,868	0	289,478	7,574,280	6,817,313	(13,344)	743,623
20 Gadsden	0	308,111	185,781	355,895	1,165,420	32,526,359	6,493,308	(57,303)	25,975,748
21 Gilchrist	0	226,983	172,614	0	739,529	21,797,099	3,649,218	(38,401)	18,109,480
22 Glades	317,793	175,860	136,348	0	430,453	12,699,979	3,262,286	(22,374)	9,415,319
23 Gulf	0	183,662	24,739	0	475,190	12,386,153	10,151,553	(21,821)	2,212,779
24 Hamilton	0	173,306	44,525	0	394,775	11,768,416	3,569,346	(20,733)	8,178,337
25 Hardee	0	318,977	254,076	0	1,230,062	33,302,468	6,915,890	(58,670)	26,327,908
26 Hendry	0	712,069	1,348,520	0	3,506,390	91,243,950	11,341,920	(160,748)	79,741,286
27 Hernando	0	1,240,537	1,133,379	0	6,567,584	171,592,044	48,699,116	(302,300)	122,590,628
28 Highlands	0	666,014	715,912	0	3,158,393	84,286,370	23,596,081	(148,491)	60,541,796
29 Hillsborough	1,402,254	10,295,341	5,923,325	4,597,000	62,038,825	1,524,168,463	490,629,678	(2,685,187)	1,030,853,598
30 Holmes	0	240,415	206,384	0	752,899	23,476,411	1,916,981	(41,359)	21,518,071
31 Indian River	0	869,592	77,787	0	4,592,599	108,793,654	80,197,087	(191,666)	28,404,901
32 Jackson	0	355,150	148,036	0	1,423,351	41,798,730	6,655,706	(73,638)	35,069,386
33 Jefferson	0	135,333	37,962	0	197,628	6,374,476	2,710,309	(11,230)	3,652,937
34 Lafayette	0	151,463	38,910	0	288,086	8,912,597	1,080,990	(15,702)	7,815,905
35 Lake	0	2,266,104	2,654,223	301,070	12,524,755	314,322,143	107,515,979	(553,754)	206,252,410
36 Lee	124,052	4,540,410	2,222,106	0	27,326,973	657,169,980	424,767,992	(1,157,762)	231,244,226
37 Leon	0	1,605,592	885,529	511,660	8,700,906	223,646,821	71,107,856	(394,007)	152,144,958
38 Levy	0	352,764	300,709	0	1,436,628	41,213,557	9,167,768	(72,608)	31,973,181
39 Liberty	0	157,403	67,882	0	330,497	10,277,184	1,053,822	(18,106)	9,205,256
40 Madison	0	207,680	73,346	47,120	578,206	17,168,662	3,171,002	(30,247)	13,967,413
41 Manatee	0	2,399,453	1,455,045	0	13,607,402	327,379,040	188,481,768	(576,756)	138,320,516
42 Marion	0	2,116,107	2,355,165	209,805	11,677,799	298,069,593	92,769,953	(525,121)	204,774,519
43 Martin	0	944,774	87,802	0	5,274,230	124,963,540	96,246,451	(220,153)	28,496,936
44 Monroe	996,987	491,881	0	0	2,468,791	59,363,382	53,443,772	(104,583)	5,815,027
45 Nassau	0	682,435	181,466	0	3,402,401	84,878,160	44,643,617	(149,533)	40,085,010
46 Okaloosa	2,879,665	1,583,619	217,335	0	8,803,441	221,803,684	86,236,780	(390,760)	135,176,144
47 Okeechobee	0	391,267	516,314	0	1,644,013	44,564,941	12,479,652	(78,512)	32,006,777
48 Orange	0	9,635,829	1,964,229	1,079,515	59,536,425	1,390,188,494	622,621,549	(2,449,149)	765,117,796
49 Osceola	0	3,600,142	4,590,645	0	20,585,852	518,168,291	138,612,160	(912,877)	378,643,254
50 Palm Beach	22,963	8,747,369	0	0	55,544,772	1,295,087,595	900,427,413	(2,281,606)	392,378,576
51 Pasco	0	3,902,301	1,792,518	1,533,095	22,582,278	577,253,996	146,321,593	(1,016,971)	429,915,432
52 Pinellas	17,166	4,366,321	0	1,014,510	25,893,108	619,209,985	386,174,268	(1,090,886)	231,944,831
53 Polk	0	5,263,814	6,885,973	2,451,435	29,754,803	773,274,305	187,773,655	(1,362,308)	584,138,342
54 Putnam	0	560,550	614,001	0	2,573,237	70,130,060	19,081,905	(123,551)	50,924,604
55 St. Johns	0	2,331,051	894,353	0	13,622,883	327,008,885	141,800,788	(576,104)	184,631,993
56 St. Lucie	0	2,161,415	1,953,228	215,220	12,143,174	305,255,678	112,529,646	(537,781)	192,188,251
57 Santa Rosa	1,211,724	1,485,579	1,304,246	0	8,046,419	208,434,333	51,997,758	(367,207)	156,069,368
58 Sarasota	0	2,128,370	0	0	12,680,884	305,118,539	274,563,250	(537,539)	30,017,750
59 Seminole	0	3,206,786	5,642,858	0	18,434,490	454,833,874	153,588,111	(801,299)	300,444,464
60 Sumter	0	505,607	0	0	2,364,684	56,849,941	51,168,891	(100,155)	5,580,895
61 Suwannee	0	379,799	398,905	0	1,504,710	41,673,556	8,163,803	(73,418)	33,436,335
62 Taylor	0	218,157	49,093	0	668,413	18,779,665	5,994,912	(33,085)	12,751,668
63 Union	0	201,791	180,777	0	569,372	17,003,764	1,148,470	(29,956)	15,825,338
64 Volusia	0	3,018,424	4,592,704	840,360	16,856,305	418,095,897	173,654,628	(736,576)	243,704,693
65 Wakulla	0	330,437	138,834	0	1,295,037	35,396,529	6,543,831	(62,359)	28,790,339
66 Walton	0	606,700	0	0	2,946,732	71,535,593	64,399,047	(126,027)	7,010,519
67 Washington	0	248,709	153,011	0	850,721	24,971,835	4,045,975	(43,994)	20,881,866
69 FAMU Lab School	0	127,236	0	0	150,678	4,955,221	0	(8,730)	4,946,491
70 FAU - Palm Beach	0	157,830	0	0	339,404	10,140,371	0	(17,865)	10,122,506
71 FAU - St. Lucie	0	164,771	66,754	0	373,188	9,960,741	0	(17,548)	9,943,193
72 FSU Lab - Broward	0	131,415	0	0	218,281	5,787,815	0	(10,197)	5,777,618
73 FSU Lab - Leon	0	179,547	0	0	450,207	12,935,549	0	(22,789)	12,912,760
74 UF Lab School	0	154,754	0	0	308,960	9,506,713	0	(16,748)	9,489,965
75 Virtual School	0	2,363,230	0	0	12,811,066	301,855,762	0	(531,791)	301,323,977

State 13,716,468 140,000,000 66,255,577 17,288,675 800,000,000 19,546,284,324 8,854,248,311 (34,435,453) 10,657,600,560

2022-23 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 4

District	Net State FEFP	Adjustment for Family Empowerment Scholarships	Adjusted Net State FEFP
	-1-	-2-	-3-
1 Alachua	125,724,762	(17,056,035)	108,668,727
2 Baker	29,726,345	(991,640)	28,734,705
3 Bay	94,055,337	(5,549,213)	88,506,124
4 Bradford	17,188,656	(2,092,305)	15,096,351
5 Brevard	297,279,060	(38,731,413)	258,547,647
6 Broward	878,747,842	(119,543,634)	759,204,208
7 Calhoun	14,265,990	(230,345)	14,035,645
8 Charlotte	17,087,629	(5,569,452)	11,518,177
9 Citrus	58,880,612	(6,018,844)	52,861,768
10 Clay	215,042,001	(10,623,033)	204,418,968
11 Collier	32,834,487	(11,523,747)	21,310,740
12 Columbia	57,750,180	(6,016,927)	51,733,253
13 Dade	870,665,895	(225,184,792)	645,481,103
14 DeSoto	23,673,391	(1,437,589)	22,235,802
15 Dixie	13,455,943	(1,062,030)	12,393,913
16 Duval	573,056,647	(79,564,030)	493,492,617
17 Escambia	169,936,809	(18,734,427)	151,202,382
18 Flagler	38,702,079	(6,042,970)	32,659,109
19 Franklin	743,623	(284,236)	459,387
20 Gadsden	25,975,748	(3,531,544)	22,444,204
21 Gilchrist	18,109,480	(1,433,966)	16,675,514
22 Glades	9,415,319	(262,771)	9,152,548
23 Gulf	2,212,779	(464,942)	1,747,837
24 Hamilton	8,178,337	(902,060)	7,276,277
25 Hardee	26,327,908	(425,976)	25,901,932
26 Hendry	79,741,286	(2,930,283)	76,811,003
27 Hernando	122,590,628	(14,347,674)	108,242,954
28 Highlands	60,541,798	(5,516,983)	55,024,815
29 Hillsborough	1,030,853,598	(75,655,852)	955,197,746
30 Holmes	21,518,071	(504,094)	21,013,977
31 Indian River	28,404,901	(4,646,167)	23,758,734
32 Jackson	35,069,386	(1,547,706)	33,521,680
33 Jefferson	3,652,937	(532,659)	3,120,278
34 Lafayette	7,815,905	(176,091)	7,639,814
35 Lake	206,252,410	(24,755,818)	181,496,592
36 Lee	231,244,226	(23,386,744)	207,857,482
37 Leon	152,144,958	(16,191,458)	135,953,500
38 Levy	31,973,181	(2,959,337)	29,013,844
39 Liberty	9,205,256	(330,756)	8,874,500
40 Madison	13,967,413	(634,626)	13,332,787
41 Manatee	138,320,516	(21,027,920)	117,292,596
42 Marion	204,774,519	(20,794,080)	183,980,439
43 Martin	28,496,936	(7,016,989)	21,479,947
44 Monroe	5,815,027	(2,511,393)	3,303,634
45 Nassau	40,085,010	(4,620,743)	35,464,267
46 Okaloosa	135,176,144	(12,049,208)	123,126,936
47 Okeechobee	32,006,777	(1,901,013)	30,105,764
48 Orange	765,117,796	(112,168,222)	652,949,574
49 Osceola	378,643,254	(42,861,226)	335,782,028
50 Palm Beach	392,378,576	(76,055,962)	316,322,614
51 Pasco	429,915,432	(29,329,350)	400,586,082
52 Pinellas	231,944,831	(46,737,973)	185,206,858
53 Polk	584,138,342	(50,493,829)	533,644,513
54 Putnam	50,924,604	(3,342,973)	47,581,631
55 St. Johns	184,631,993	(13,865,214)	170,766,779
56 St. Lucie	192,188,251	(21,937,199)	170,251,052
57 Santa Rosa	156,069,368	(9,147,447)	146,921,921
58 Sarasota	30,017,750	(17,568,582)	12,449,168
59 Seminole	300,444,464	(28,424,964)	272,019,500
60 Sumter	5,580,895	(2,410,054)	3,170,841
61 Suwannee	33,436,335	(3,007,924)	30,428,411
62 Taylor	12,751,668	(1,147,652)	11,604,016
63 Union	15,825,338	(531,315)	15,294,023
64 Volusia	243,704,693	(33,568,825)	210,135,868
65 Wakulla	28,790,339	(1,089,049)	27,701,290
66 Walton	7,010,519	(2,988,377)	4,022,142
67 Washington	20,881,866	(866,649)	20,015,217
69 FAMU Lab School	4,946,491	0	4,946,491
70 FAU - Palm Beach	10,122,506	0	10,122,506
71 FAU - St. Lucie	9,943,193	0	9,943,193
72 FSU Lab - Broward	5,777,618	0	5,777,618
73 FSU Lab - Leon	12,912,760	0	12,912,760
74 UF Lab School	9,489,965	0	9,489,965
75 Virtual School	301,323,971	0	301,323,971

State 10,657,600,560 (1,304,858,301) 9,352,742,259

2022-23 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 5

District	Net State FEFP	Class Size Reduction Allocation	Total State Funding	Required Local Effort Taxes	0.748 Discretionary Local Effort	Total Local Funding	Total State and Local Funding
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	125,724,762	28,292,856	154,017,618	69,997,519	16,275,457	86,272,976	240,290,594
2 Baker	29,726,345	4,601,135	34,327,480	4,534,887	1,049,859	5,584,746	39,912,226
3 Bay	94,055,337	26,502,538	120,557,875	79,654,174	18,298,932	97,953,106	218,510,981
4 Bradford	17,188,656	2,767,975	19,956,631	4,163,579	950,659	5,114,238	25,070,869
5 Brevard	297,279,060	73,472,986	370,752,046	195,146,734	44,955,268	240,102,002	610,854,048
6 Broward	878,747,842	268,778,476	1,147,526,318	815,222,926	192,119,329	1,007,342,255	2,154,868,573
7 Calhoun	14,265,990	1,863,728	16,129,718	1,722,303	386,060	2,108,363	18,238,081
8 Charlotte	17,087,629	16,354,149	33,441,778	90,270,925	20,436,638	110,707,563	144,149,341
9 Citrus	58,880,612	14,403,112	73,283,724	43,659,972	10,020,761	53,680,733	126,964,457
10 Clay	215,042,001	37,661,135	252,703,136	50,286,235	11,888,149	62,174,384	314,877,520
11 Collier	32,834,487	51,716,014	84,550,501	301,268,112	101,967,669	403,235,781	487,786,282
12 Columbia	57,750,180	9,518,863	67,269,043	12,562,854	2,848,443	15,411,297	82,680,340
13 Dade	870,665,895	353,847,031	1,224,512,926	1,381,198,224	307,939,276	1,689,137,500	2,913,650,426
14 DeSoto	23,673,391	4,282,941	27,956,332	7,873,582	1,831,863	9,705,445	37,661,777
15 Dixie	13,455,943	1,989,181	15,445,124	2,273,452	525,507	2,798,959	18,244,083
16 Duval	573,056,647	132,716,781	705,773,428	309,767,252	71,602,566	381,369,818	1,087,143,246
17 Escambia	169,936,809	37,657,781	207,594,590	87,455,613	19,763,383	107,218,996	314,813,586
18 Flagler	38,702,079	12,712,788	51,414,867	47,805,121	10,842,399	58,647,520	110,062,387
19 Franklin	743,623	1,063,538	1,807,161	6,817,313	2,257,348	9,074,661	10,881,822
20 Gadsden	25,975,748	4,399,193	30,374,941	6,493,308	1,498,148	7,991,456	38,366,397
21 Gilchrist	18,109,480	2,720,077	20,829,557	3,649,218	841,176	4,490,394	25,319,951
22 Glades	9,415,319	1,638,710	11,054,029	3,262,286	752,216	4,014,502	15,068,531
23 Gulf	2,212,779	1,800,156	4,012,935	10,151,553	2,276,870	12,428,423	16,441,358
24 Hamilton	8,178,337	1,430,744	9,609,081	3,569,346	844,095	4,413,441	14,022,522
25 Hardee	26,327,908	4,616,499	30,944,407	6,915,890	1,600,583	8,516,473	39,460,880
26 Hendry	79,741,286	7,250,879	86,992,165	11,341,920	2,680,492	14,022,412	101,014,577
27 Hernando	122,590,628	24,198,093	146,788,721	48,699,116	11,115,941	59,815,057	206,603,778
28 Highlands	60,541,798	11,662,577	72,204,375	23,596,081	5,343,587	28,939,668	101,144,043
29 Hillsborough	1,030,853,598	225,883,022	1,256,736,620	490,629,678	113,584,339	604,214,017	1,860,950,637
30 Holmes	21,518,071	2,799,667	24,317,738	1,916,981	443,246	2,360,227	26,677,965
31 Indian River	28,404,901	17,177,584	45,582,485	80,197,087	18,531,795	98,728,882	144,311,367
32 Jackson	35,069,386	5,288,848	40,358,234	6,655,706	1,532,308	8,188,014	48,546,248
33 Jefferson	3,652,937	750,547	4,403,484	2,710,309	637,319	3,347,628	7,751,112
34 Lafayette	7,815,905	1,047,045	8,862,950	1,080,990	254,111	1,335,101	10,198,051
35 Lake	206,252,410	46,437,055	252,689,465	107,515,979	24,775,709	132,291,688	384,981,153
36 Lee	231,244,226	100,989,601	332,233,827	424,767,992	96,164,182	520,932,174	853,166,001
37 Leon	152,144,958	32,020,590	184,165,548	71,107,856	16,564,521	87,672,377	271,837,925
38 Levy	31,973,181	5,269,706	37,242,887	9,167,768	2,125,036	11,292,804	48,535,691
39 Liberty	9,205,256	1,177,606	10,382,862	1,053,822	256,762	1,310,584	11,693,446
40 Madison	13,967,413	2,166,895	16,134,308	3,171,002	739,835	3,910,837	20,045,145
41 Manatee	138,320,516	50,982,207	189,302,723	188,481,768	43,061,809	231,543,577	420,846,300
42 Marion	204,774,519	43,326,227	248,100,746	92,769,953	21,351,361	114,121,314	362,222,060
43 Martin	28,496,936	19,633,780	48,130,716	96,246,451	22,247,326	118,493,777	166,624,493
44 Monroe	5,815,027	9,276,700	15,091,727	53,443,772	32,006,358	85,450,130	109,541,857
45 Nassau	40,085,010	12,626,816	52,711,826	44,643,617	10,265,424	54,909,041	107,620,867
46 Okaloosa	135,176,144	32,447,396	167,623,540	86,236,780	19,370,904	105,607,684	273,231,224
47 Okeechobee	32,006,777	6,009,800	38,016,577	12,479,652	2,896,301	15,375,953	53,392,530
48 Orange	765,117,796	218,637,350	983,755,146	622,621,549	145,446,883	768,068,432	1,751,823,578
49 Osceola	378,643,254	76,213,115	454,856,369	138,612,160	31,784,763	170,396,923	625,253,292
50 Palm Beach	392,378,576	203,333,417	595,711,993	900,427,413	206,284,749	1,106,712,162	1,702,424,155
51 Pasco	429,915,432	82,709,186	512,624,618	146,321,593	33,490,989	179,812,582	692,437,200
52 Pinellas	231,944,831	96,035,247	327,980,078	386,174,268	89,847,077	476,021,345	804,001,423
53 Polk	584,138,342	111,889,574	696,027,916	187,773,655	42,939,374	230,713,029	926,740,945
54 Putnam	50,924,604	9,581,944	60,506,548	19,081,905	4,439,585	23,521,490	84,028,038
55 St. Johns	184,631,993	49,354,306	233,986,299	141,800,788	32,787,323	174,588,111	408,574,410
56 St. Lucie	192,188,251	44,849,756	237,038,007	112,529,646	26,091,809	138,621,455	375,659,462
57 Santa Rosa	156,069,368	28,747,372	184,816,740	51,997,758	11,786,158	63,783,916	248,600,656
58 Sarasota	30,017,750	46,555,281	76,573,031	274,563,250	68,049,473	342,612,723	419,185,754
59 Seminole	300,444,464	66,862,941	367,307,405	153,588,111	35,811,692	189,399,803	556,707,208
60 Sumter	5,580,895	8,730,716	14,311,611	51,168,891	14,238,962	65,407,853	79,719,464
61 Suwannee	33,436,335	5,522,094	38,958,429	8,163,803	1,829,396	9,993,199	48,951,628
62 Taylor	12,751,668	2,409,171	15,160,839	5,994,912	1,407,910	7,402,822	22,563,661
63 Union	15,825,338	2,126,554	17,951,892	1,148,470	259,220	1,407,690	19,359,582
64 Volusia	243,704,693	61,376,043	305,080,736	173,654,628	40,214,756	213,869,384	518,950,120
65 Wakulla	28,790,339	4,925,746	33,716,085	6,543,831	1,481,921	8,025,752	41,741,837
66 Walton	7,010,519	10,954,317	17,964,836	64,399,047	27,620,692	92,019,739	109,984,575
67 Washington	20,881,866	3,152,721	24,034,587	4,045,975	909,099	4,955,074	28,989,661
69 FAMU Lab School	4,946,491	576,850	5,523,341	0	0	0	5,523,341
70 FAU - Palm Beach	10,122,506	1,293,887	11,416,393	0	0	0	11,416,393
71 FAU - St. Lucie	9,943,193	1,437,920	11,381,113	0	0	0	11,381,113
72 FSU Lab - Broward	5,777,618	740,919	6,518,537	0	0	0	6,518,537
73 FSU Lab - Leon	12,912,760	1,673,782	14,586,542	0	0	0	14,586,542
74 UF Lab School	9,489,965	1,150,289	10,640,254	0	0	0	10,640,254
75 Virtual School	301,323,971	0	301,323,971	0	0	0	301,323,971
State	10,657,600,560	2,896,071,526	13,553,672,086	8,854,248,311	2,106,443,151	10,960,691,462	24,514,363,548

2022-23 FEFP Second Calculation
Unweighted FTE by Program

District	Group 1						Total	Group 2				Grand Total	
	101	102	103	111	112	113		130	254	255	300		
	-1-	-2-	-3-	-4-	-5-	-6-		-7-	-8-	-9-	-10-		-11-
1 Alachua	7,530.39	7,641.60	6,606.70	1,992.65	3,764.82	1,469.32	29,005.48	587.08	42.24	8.22	529.35	1,166.89	30,172.37
2 Baker	1,346.12	1,480.86	877.97	241.28	317.06	195.18	4,458.47	8.40	22.80	2.65	345.54	379.39	4,837.86
3 Bay	6,135.22	7,697.45	5,613.26	1,627.42	2,049.05	1,106.18	24,228.58	754.65	641.03	96.75	558.14	2,050.57	26,279.15
4 Bradford	754.72	810.70	456.74	250.11	367.98	191.49	2,831.74	2.71	16.14	1.64	111.59	132.08	2,963.82
5 Brevard	17,306.12	20,393.64	14,844.04	4,861.82	8,396.12	5,901.52	71,703.26	1,459.72	599.08	75.68	1,511.77	3,646.25	75,349.51
6 Broward	55,171.79	73,023.57	56,708.37	13,123.56	22,281.21	15,515.71	235,824.21	19,397.74	1,672.64	515.33	6,211.55	27,797.26	263,621.47
7 Calhoun	462.16	622.53	426.90	185.19	154.28	124.29	1,975.35	3.20	24.39	2.86	79.73	110.18	2,085.53
8 Charlotte	3,765.76	4,338.30	3,963.39	1,075.96	1,673.50	1,038.94	15,855.85	290.13	164.56	16.87	449.43	920.99	16,776.84
9 Citrus	4,167.61	4,722.89	3,540.66	867.62	1,347.26	616.77	15,262.81	88.30	90.35	4.94	509.04	692.63	15,955.44
10 Clay	8,368.91	9,935.45	9,135.89	3,094.85	4,717.45	2,221.49	37,474.04	643.35	288.25	30.59	1,081.12	2,043.31	39,517.35
11 Collier	9,431.02	12,782.00	10,155.04	2,231.80	4,296.03	3,175.36	42,071.25	4,757.79	642.46	88.37	975.04	6,463.66	48,534.91
12 Columbia	2,912.28	3,122.95	1,902.25	655.17	781.57	469.39	9,843.81	62.18	41.87	1.58	424.67	530.30	10,373.91
13 Dade	66,906.76	88,154.53	70,285.66	20,058.93	37,296.73	24,706.19	307,408.80	33,475.95	2,368.71	282.41	7,259.54	43,386.61	350,795.41
14 DeSoto	1,064.67	1,537.16	873.87	242.64	322.73	192.99	4,234.06	213.71	4.15	0.23	138.59	356.68	4,590.74
15 Dixie	487.80	659.94	400.66	218.78	151.21	141.91	2,060.30	12.35	12.94	1.50	86.98	113.77	2,174.07
16 Duval	35,596.61	36,800.06	25,568.49	7,760.05	13,178.72	8,016.04	126,919.97	5,076.48	933.31	189.85	1,748.46	7,948.10	134,868.07
17 Escambia	10,151.92	10,808.55	7,402.00	2,339.59	3,728.23	2,768.80	37,199.09	513.29	158.28	106.56	1,185.82	1,963.95	39,163.04
18 Flagler	3,110.83	4,080.20	3,333.96	641.53	1,052.45	792.55	13,011.52	252.56	64.38	22.28	319.24	658.46	13,669.98
19 Franklin	322.59	353.52	174.98	72.52	122.41	60.54	1,106.56	22.75	13.27	1.13	33.67	70.82	1,177.38
20 Gadsden	1,224.22	1,417.16	969.19	255.36	324.16	217.16	4,407.25	155.31	34.60	4.14	81.14	275.19	4,682.44
21 Gilchrist	669.69	821.55	498.65	281.88	254.88	140.15	2,666.80	49.05	46.28	4.15	90.80	190.28	2,857.08
22 Glades	435.88	667.98	220.34	117.54	150.30	49.56	1,641.60	38.24	5.24	2.27	19.48	65.23	1,706.83
23 Gulf	465.99	536.29	442.07	90.18	168.40	103.08	1,806.01	19.00	37.00	2.37	18.00	76.37	1,882.38
24 Hamilton	387.44	520.95	381.28	58.19	79.01	70.99	1,497.86	86.55	3.66	3.69	57.61	151.51	1,649.37
25 Hardee	1,247.44	1,498.13	1,006.55	240.82	316.10	256.90	4,565.94	200.40	15.63	0.73	144.23	360.99	4,926.93
26 Hendry	3,187.40	4,400.94	3,087.60	452.81	850.49	613.95	12,593.19	558.02	31.81	17.86	570.52	1,178.21	13,771.40
27 Hernando	6,033.87	7,771.95	5,657.37	1,736.44	1,979.79	1,356.79	24,536.21	346.69	202.71	60.49	515.67	1,125.56	25,661.77
28 Highlands	3,169.84	3,691.64	2,634.31	806.78	1,011.90	664.97	11,979.44	318.38	42.74	14.41	380.20	755.73	12,735.17
29 Hillsborough	51,737.67	63,075.73	49,452.01	12,661.11	20,872.81	9,082.68	206,882.01	14,347.18	1,979.77	284.85	5,898.64	22,510.44	229,392.45
30 Holmes	901.94	997.17	671.44	145.39	178.72	154.27	3,048.93	6.29	1.00	1.42	101.65	110.36	3,159.29
31 Indian River	3,898.60	4,970.45	3,883.48	993.61	1,459.76	956.52	16,162.42	569.25	113.82	37.08	433.04	1,153.19	17,315.61
32 Jackson	1,493.13	1,753.17	1,087.22	464.97	389.14	209.06	5,396.69	45.48	76.69	3.55	218.40	344.12	5,740.81
33 Jefferson	202.62	211.34	156.33	44.59	85.04	39.00	738.92	38.03	9.22	0.00	8.81	56.06	794.98
34 Lafayette	265.13	301.63	198.13	96.28	118.54	74.65	1,054.36	40.12	1.00	1.00	61.43	103.55	1,157.91
35 Lake	12,056.39	14,246.71	10,082.06	2,754.49	3,835.88	2,842.29	45,817.82	1,220.79	299.40	20.77	1,377.98	2,918.94	48,736.76
36 Lee	21,839.04	28,069.63	20,956.64	3,621.31	6,809.49	5,699.78	86,995.89	9,771.81	677.36	69.97	2,393.02	12,912.16	99,908.05
37 Leon	8,579.69	9,782.73	7,185.09	2,446.03	2,849.29	1,763.21	32,606.04	473.10	175.25	18.60	602.43	1,269.38	33,875.42
38 Levy	1,497.72	1,609.52	965.27	464.14	495.79	331.87	5,364.31	113.20	11.43	6.18	192.00	322.81	5,687.12
39 Liberty	322.25	368.26	247.95	107.66	96.57	53.72	1,196.41	15.20	18.59	8.22	53.13	95.14	1,291.55
40 Madison	613.55	754.98	492.26	158.92	158.53	140.61	2,318.85	16.00	8.56	1.07	78.28	103.91	2,422.76
41 Manatee	11,522.74	14,208.71	10,574.71	3,122.66	4,476.03	3,228.19	47,133.04	3,256.84	195.68	81.44	1,070.07	4,604.03	51,737.07
42 Marion	11,043.05	12,772.69	9,095.90	2,382.81	3,590.07	2,678.86	41,563.38	1,483.54	730.43	117.80	1,466.73	3,798.50	45,361.88
43 Martin	3,645.82	5,424.23	4,462.35	1,132.07	1,562.09	762.61	16,989.17	1,343.34	52.65	144.02	478.01	2,018.02	19,007.19
44 Monroe	1,842.47	2,262.16	1,678.37	570.41	915.35	589.54	7,858.30	670.00	58.51	13.40	217.01	958.92	8,817.22
45 Nassau	3,323.48	4,079.77	2,645.76	757.85	923.15	743.34	12,473.35	123.61	67.86	7.80	432.02	631.29	13,104.64
46 Okaloosa	8,408.48	9,568.47	7,081.12	1,919.45	2,877.45	1,513.10	31,368.07	1,010.27	251.03	49.16	702.51	2,012.97	33,381.04
47 Okeechobee	1,456.16	1,569.20	1,189.19	442.66	802.85	529.37	5,989.43	360.49	7.35	1.61	194.55	564.00	6,553.43
48 Orange	45,761.54	58,899.63	45,931.68	7,083.20	16,081.61	11,528.13	185,285.79	21,738.86	3,306.73	446.47	3,775.75	29,267.81	214,553.60
49 Osceola	16,227.01	22,221.88	17,126.23	2,902.87	5,622.13	4,162.69	68,262.81	8,208.66	417.78	104.85	1,758.16	10,489.45	78,752.66
50 Palm Beach	37,952.65	50,407.38	43,392.92	11,656.51	18,165.96	9,486.24	171,061.66	17,827.65	1,157.16	339.21	4,177.81	23,501.83	194,563.49
51 Pasco	20,915.09	25,040.03	18,068.54	4,046.62	7,591.46	4,706.96	80,368.70	2,266.55	1,017.21	141.30	1,756.99	5,182.05	85,550.75
52 Pinellas	21,033.01	24,644.39	22,571.93	6,745.30	10,193.75	3,999.63	89,188.01	2,958.36	880.66	172.82	2,791.24	6,803.08	95,991.09
53 Polk	26,301.80	31,982.08	23,421.90	5,679.21	10,672.57	7,335.21	105,392.77	6,863.81	415.15	396.41	3,116.30	10,791.67	116,184.44
54 Putnam	2,631.70	2,744.34	1,709.79	697.07	1,179.97	675.94	9,638.81	373.22	16.03	5.05	329.14	723.44	10,362.25
55 St. Johns	11,662.19	14,257.83	10,478.84	2,838.29	5,567.49	3,747.75	48,552.39	316.29	425.04	86.39	817.95	1,645.67	50,198.06
56 St. Lucie	10,445.94	13,602.81	11,149.90	1,960.56	3,341.83	2,126.09	42,627.13	2,464.57	108.22	16.53	1,164.84	3,754.16	46,381.29
57 Santa Rosa	7,382.37	9,463.64	7,348.42	1,501.39	2,466.32	1,779.63	29,941.77	178.19	390.27	59.52	605.40	1,233.38	31,175.15
58 Sarasota	9,480.91	11,846.17	9,741.46	3,078.37	5,341.84	3,120.52	42,609.27	1,642.28	471.20	91.78	823.25	3,028.51	45,637.78
59 Seminole	15,941.53	18,307.24	14,534.50	4,117.66	7,852.18	4,920.00	65,673.11	2,241.80	281.42	39.02	1,666.51	4,228.75	69,901.86
60 Sumter	2,281.69	2,660.32	1,										

District	Basic Education Grades K-3 101 & 111	Basic Education Grades 4-8 102 & 112	Basic Education Grades 9-12 103 & 113	Subtotal Group 1	ESOL/Intensive English Grades K-12 130	ESE Support Level IV 254	ESE Support Level V 255	Career Education Grades 9-12 300	Subtotal Group 2	Total Projected Unweighted FTE
District	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	9,523.04	11,406.42	8,076.02	29,005.48	587.08	42.24	8.22	529.35	1,166.89	30,172.37
2 Baker	1,587.40	1,797.92	1,073.15	4,458.47	8.40	22.80	2.65	345.54	379.39	4,837.86
3 Bay	7,762.64	9,746.50	6,719.44	24,228.58	754.65	641.03	96.75	558.14	2,050.57	26,279.15
4 Bradford	1,004.83	1,178.68	648.23	2,831.74	2.71	16.14	1.64	111.59	132.08	2,963.82
5 Brevard	22,167.94	28,789.76	20,745.56	71,703.26	1,459.72	599.08	75.68	1,511.77	3,646.25	75,349.51
6 Broward	68,295.35	95,304.78	72,224.08	235,824.21	19,397.74	1,672.64	515.33	6,211.55	27,797.26	263,621.47
7 Calhoun	647.35	776.81	551.19	1,975.35	3.20	24.39	2.86	79.73	110.18	2,085.53
8 Charlotte	4,841.72	6,011.80	5,002.33	15,855.85	290.13	164.56	16.87	449.43	920.99	16,776.84
9 Citrus	5,035.23	6,070.15	4,157.43	15,262.81	88.30	90.35	4.94	509.04	692.63	15,955.44
10 Clay	11,463.76	14,652.90	11,357.38	37,474.04	643.35	288.25	30.59	1,081.12	2,043.31	39,517.35
11 Collier	11,662.82	17,078.03	13,330.40	42,071.25	4,757.79	642.46	88.37	975.04	6,463.66	48,534.91
12 Columbia	3,567.45	3,904.52	2,371.64	9,843.61	62.18	41.87	1.58	424.67	530.30	10,373.91
13 Dade	86,965.69	125,451.26	94,991.85	307,408.80	33,475.95	2,368.71	282.41	7,259.54	43,386.61	350,795.41
14 DeSoto	1,307.31	1,859.89	1,066.86	4,234.06	213.71	4.15	0.23	138.59	356.68	4,590.74
15 Dixie	706.58	811.15	542.57	2,060.30	12.35	12.94	1.50	86.98	113.77	2,174.07
16 Duval	43,356.66	49,978.78	33,584.53	126,919.97	5,076.48	933.31	189.85	1,748.46	7,948.10	134,868.07
17 Escambia	12,491.51	14,536.78	10,170.80	37,199.09	513.29	158.28	106.56	1,185.82	1,983.95	39,163.04
18 Flagler	3,752.36	5,132.65	4,126.51	13,011.52	252.56	64.38	22.28	319.24	658.46	13,669.98
19 Franklin	395.11	475.93	235.52	1,106.56	22.75	13.27	1.13	33.67	70.82	1,177.38
20 Gadsden	1,479.58	1,741.32	1,186.35	4,407.25	155.31	34.60	4.14	81.14	275.19	4,682.44
21 Gilchrist	951.57	1,076.43	638.80	2,666.80	49.05	46.28	4.15	90.80	190.28	2,857.08
22 Glades	553.42	818.28	269.90	1,641.60	38.24	5.24	2.27	19.48	65.23	1,706.83
23 Gulf	556.17	704.69	545.15	1,806.01	19.00	37.00	2.37	18.00	76.37	1,882.38
24 Hamilton	445.63	599.96	452.27	1,497.86	86.55	3.66	3.69	57.61	151.51	1,649.37
25 Hardee	1,488.26	1,814.23	1,263.45	4,565.94	200.40	15.63	0.73	144.23	360.99	4,926.93
26 Hendry	3,640.21	5,251.43	3,701.55	12,593.19	558.02	31.81	17.86	570.52	1,178.21	13,771.40
27 Hernando	7,770.31	9,751.74	7,014.16	24,536.21	346.69	202.71	60.49	515.67	1,125.56	25,661.77
28 Highlands	3,976.62	4,703.54	3,299.28	11,979.44	318.38	42.74	14.41	380.20	755.73	12,735.17
29 Hillsborough	64,398.78	83,948.54	58,534.69	206,882.01	14,347.18	1,979.77	284.85	5,898.64	22,510.44	229,392.45
30 Holmes	1,047.33	1,175.89	825.71	3,048.93	6.29	1.00	1.42	101.65	110.36	3,159.29
31 Indian River	4,892.21	6,430.21	4,840.00	16,162.42	569.25	113.82	37.08	433.04	1,153.19	17,315.61
32 Jackson	1,958.10	2,142.31	1,296.28	5,396.69	45.48	76.69	3.55	218.40	344.12	5,740.81
33 Jefferson	247.21	296.38	195.33	738.92	38.03	9.22	0.00	8.81	56.06	794.98
34 Lafayette	361.41	420.17	272.78	1,054.36	40.12	1.00	1.00	61.43	103.55	1,157.91
35 Lake	14,810.88	18,082.59	12,924.35	45,817.82	1,220.79	299.40	20.77	1,377.98	2,918.94	48,736.76
36 Lee	25,460.35	34,879.12	26,656.42	86,995.89	9,771.81	677.36	69.97	2,393.02	12,912.16	99,908.05
37 Leon	11,025.72	12,632.02	8,948.30	32,606.04	473.10	175.25	18.60	602.43	1,269.38	33,875.42
38 Levy	1,961.86	2,105.31	1,297.14	5,364.31	113.20	11.43	6.18	192.00	322.81	5,687.12
39 Liberty	429.91	464.83	301.67	1,196.41	15.20	18.59	8.22	53.13	95.14	1,291.55
40 Madison	772.47	913.51	632.87	2,318.85	16.00	8.56	1.07	78.28	103.91	2,422.76
41 Manatee	14,645.40	18,684.74	13,802.90	47,133.04	3,256.84	195.68	81.44	1,070.07	4,604.03	51,737.07
42 Marion	13,425.86	16,362.76	11,774.76	41,563.38	1,483.54	730.43	117.80	1,466.73	3,798.50	45,361.88
43 Martin	4,777.89	6,986.32	5,224.96	16,989.17	1,343.34	52.65	144.02	478.01	2,018.02	19,007.19
44 Monroe	2,412.88	3,177.51	2,267.91	7,858.30	670.00	58.51	13.40	217.01	958.92	8,817.22
45 Nassau	4,081.33	5,002.92	3,389.10	12,473.35	123.61	67.86	7.80	432.02	631.29	13,104.64
46 Okaloosa	10,327.23	12,445.92	8,594.22	31,368.07	1,010.27	251.03	49.16	702.51	2,012.97	33,381.04
47 Okeechobee	1,898.82	2,372.05	1,718.56	5,989.43	360.49	7.35	1.61	194.55	564.00	6,553.43
48 Orange	52,844.74	74,981.24	57,459.81	185,285.79	21,738.86	3,306.73	446.47	3,775.75	29,267.81	214,553.60
49 Osceola	19,129.88	27,844.01	21,288.92	68,262.81	8,208.66	417.78	104.85	1,758.16	10,489.45	78,752.26
50 Palm Beach	49,609.16	68,573.34	52,879.16	171,061.66	17,827.65	1,157.16	339.21	4,177.81	23,501.83	194,563.49
51 Pasco	24,961.71	32,631.49	22,775.50	80,368.70	2,266.55	1,017.21	141.30	1,756.99	5,182.05	85,550.75
52 Pinellas	27,777.31	34,838.14	26,571.56	89,188.01	2,958.36	880.66	172.82	2,791.24	6,803.08	95,991.09
53 Polk	31,981.01	42,654.65	30,757.11	105,392.77	6,863.81	415.15	396.41	3,116.30	10,791.67	116,184.44
54 Putnam	3,328.77	3,924.31	2,385.73	9,638.81	373.22	16.03	5.05	329.14	723.44	10,362.25
55 St. Johns	14,500.48	19,825.32	14,226.59	48,552.39	316.29	425.04	86.39	817.95	1,645.67	50,198.06
56 St. Lucie	12,406.50	16,944.64	13,275.99	42,627.13	2,464.57	108.22	16.53	1,164.84	3,754.16	46,381.29
57 Santa Rosa	8,883.76	11,929.96	9,128.05	29,941.77	178.19	390.27	59.52	605.40	1,233.38	31,175.15
58 Sarasota	12,559.28	17,188.01	12,861.98	42,609.27	1,642.28	471.20	91.78	823.25	3,028.51	45,637.78
59 Seminole	20,059.19	26,159.42	19,454.50	65,673.11	2,241.80	281.42	39.02	1,666.51	4,228.75	69,901.86
60 Sumter	2,822.66	3,484.63	2,248.79	8,556.08	189.30	54.46	1.55	324.66	569.97	9,126.05
61 Suwannee	1,908.53	2,292.62	1,681.28	5,882.43	210.80	2.00	0.00	200.18	412.98	6,295.41
62 Taylor	946.08	1,061.09	587.59	2,594.76	0.00	12.16	0.00	51.57	63.73	2,658.49
63 Union	834.26	891.12	472.59	2,197.97	0.00	3.48	0.53	88.29	92.30	2,290.27
64 Volusia	19,324.73	24,300.80	17,300.16	60,925.69	1,991.78	576.45	34.27	2,135.58	4,738.08	65,663.77
65 Wakulla	1,794.34	1,893.26	1,357.78	5,045.38	7.40	28.50	13.12	90.36	139.38	5,184.76
66 Walton	3,656.35	4,134.56	2,989.54	10,780.45	463.49	11.72	2.86	142.10	620.17	11,400.62
67 Washington	1,098.61	1,219.19	895.75	3,213.55	12.02	37.56	14.86	67.92	132.36	3,345.91
69 FAMU Lab School	175.40	253.74	182.47	611.61	0.00	0.00	0.00	1.19	1.19	612.80
70 FAU - Palm Beach	233.90	381.02	678.85	1,293.77	7.38	0.00	0.00	0.00	7.38	1,301.15
71 FAU - St. Lucie	565.42	847.20	3.86	1,416.48	39.84	1.00	0.00	0.00	40.84	1,457.32
72 FSU Lab - Broward	415.96	256.37	5.08	677.41	29.43	0.00	0.00	0.00	29.43	706.84
73 FSU Lab - Leon	442.60	690.02	565.54	1,698.16	4.94	0.00	0.00	86.69	91.63	1,789.79
74 UF Lab School	217.70	517.23	479.37	1,214.30	0.00	0.00	2.00	15.66	17.66	1,231.96
75 Virtual School	6,838.72	14,987.58	27,917.75	49,744.05	85.00	0.00	0.00	1,093.03	1,178.03	50,922.08
State	815,650.91	1,084,654.39	813,275.65	2,713,580.95	174,420.14	22,570.32	4,396.03	68,497.20	269,883.69	2,983,464.64

	Group 1						Group 2				Grand		
District	101	102	103	111	112	113	Total	130	254	255	300	Total	Total
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-	-12-	-13-
1 Alachua	7,387.12	7,494.49	6,340.31	1,975.28	3,718.75	1,431.17	28,347.12	584.13	42.13	8.22	528.77	1,163.25	29,510.37
2 Baker	1,345.26	1,480.86	877.24	241.28	317.06	195.18	4,456.88	8.40	22.80	2.65	345.54	379.39	4,836.27
3 Bay	6,087.04	7,606.73	5,504.02	1,620.26	2,027.22	1,085.25	23,930.52	752.21	640.17	96.75	553.29	2,042.42	25,972.94
4 Bradford	749.76	804.79	438.85	248.49	366.30	187.27	2,795.46	2.71	16.14	1.46	111.59	131.90	2,927.36
5 Brevard	17,171.85	20,194.65	14,414.75	4,838.10	8,316.07	5,778.86	70,714.28	1,458.20	599.08	75.68	1,504.58	3,637.54	74,351.82
6 Broward	54,976.58	72,676.36	56,382.03	13,098.90	22,193.32	15,464.41	234,791.60	19,397.74	1,672.64	515.33	6,204.64	27,790.35	262,581.95
7 Calhoun	453.34	603.80	394.21	181.25	148.47	114.15	1,895.22	3.20	23.68	2.34	78.56	107.78	2,003.00
8 Charlotte	3,748.05	4,289.31	3,847.81	1,072.11	1,663.22	1,026.36	15,646.86	290.13	164.56	16.87	448.09	919.65	16,566.51
9 Citrus	4,105.36	4,599.04	3,439.04	838.82	1,311.89	592.12	14,886.27	82.82	90.35	4.94	498.50	676.61	15,582.88
10 Clay	8,327.58	9,810.40	8,659.29	3,089.39	4,651.83	2,157.64	36,696.23	643.35	286.22	30.22	1,056.91	2,016.70	38,712.93
11 Collier	9,316.99	12,624.82	10,079.08	2,205.32	4,238.20	3,137.45	41,601.86	4,743.02	640.46	88.37	963.22	6,435.07	48,036.93
12 Columbia	2,889.69	3,081.94	1,834.32	649.37	772.86	454.81	9,682.99	62.18	41.87	1.58	422.53	528.16	10,211.15
13 Dade	66,017.93	86,814.00	69,455.51	19,908.47	36,999.44	24,538.53	303,733.88	33,425.54	2,328.32	268.98	7,248.34	43,271.18	347,005.06
14 DeSoto	1,049.66	1,516.89	854.21	240.97	320.17	192.20	4,174.10	210.82	4.15	0.23	136.21	351.41	4,525.51
15 Dixie	484.26	654.28	396.79	218.78	151.21	141.24	2,046.56	12.35	12.94	1.50	86.98	113.77	2,160.33
16 Duval	34,801.77	35,674.15	24,655.22	7,628.07	12,828.23	7,746.66	123,334.10	5,053.84	932.10	189.85	1,708.96	7,884.75	131,218.85
17 Escambia	10,100.23	10,730.04	7,245.43	2,332.89	3,709.30	2,730.30	36,848.19	511.66	158.28	106.56	1,180.62	1,957.12	38,805.31
18 Flagler	3,071.68	3,996.43	3,265.07	632.99	1,031.79	780.04	12,778.00	251.26	64.38	22.28	319.06	656.98	13,434.98
19 Franklin	320.99	337.91	154.44	71.45	116.88	55.17	1,056.84	22.75	13.27	1.13	33.53	70.68	1,127.52
20 Gadsden	1,219.54	1,403.31	956.25	253.75	323.63	214.88	4,371.36	155.31	34.60	4.14	80.87	274.92	4,646.28
21 Gilchrist	667.55	814.08	465.97	281.22	252.79	132.56	2,614.17	49.05	46.28	4.15	90.48	189.96	2,804.13
22 Glades	434.38	662.23	216.17	117.54	150.30	48.64	1,629.26	38.24	5.24	2.27	19.33	65.08	1,694.34
23 Gulf	465.99	535.09	429.83	90.18	167.40	100.73	1,789.22	19.00	37.00	2.37	18.00	76.37	1,865.59
24 Hamilton	378.28	505.88	361.37	58.19	77.52	69.79	1,451.03	86.55	3.66	3.69	57.50	151.40	1,602.43
25 Hardee	1,243.20	1,491.10	978.56	240.82	316.10	251.65	4,521.43	200.40	15.63	0.73	143.96	360.72	4,882.15
26 Hendry	1,652.74	2,123.12	1,699.08	277.62	441.86	387.51	6,581.93	473.90	30.79	17.86	283.66	806.21	7,388.14
27 Hernando	6,018.84	7,585.02	5,423.16	1,736.44	1,964.57	1,321.26	24,049.29	344.34	202.71	60.17	504.97	1,112.19	25,161.48
28 Highlands	3,132.05	3,598.80	2,472.35	801.49	992.49	637.89	11,635.07	315.87	42.74	14.41	369.23	742.25	12,377.32
29 Hillsborough	49,731.19	60,708.21	47,520.08	12,549.87	20,591.12	8,966.19	200,066.66	14,280.74	1,979.77	284.85	5,898.64	22,444.00	222,510.66
30 Holmes	896.98	976.05	639.19	145.39	171.39	145.23	2,974.23	6.29	1.00	1.42	101.65	110.36	3,084.58
31 Indian River	3,872.62	4,931.89	3,833.66	993.61	1,448.57	945.31	16,025.66	568.49	113.82	37.08	430.24	1,149.63	17,175.29
32 Jackson	1,479.02	1,730.42	1,068.88	464.04	379.67	205.14	5,327.17	45.36	76.69	3.55	217.77	343.37	5,670.54
33 Jefferson	202.62	210.34	151.43	44.59	85.04	38.54	732.56	38.03	9.22	0.00	8.81	56.06	788.62
34 Lafayette	265.13	301.63	195.70	96.28	118.54	74.26	1,051.54	40.12	1.00	1.00	61.43	103.55	1,155.09
35 Lake	11,941.08	14,012.30	9,772.15	2,734.05	3,770.42	2,771.90	45,001.90	1,214.06	298.35	20.77	1,371.29	2,904.47	47,906.37
36 Lee	21,723.42	27,699.04	20,626.54	3,602.69	6,714.03	5,633.83	85,999.55	9,742.95	676.36	69.97	2,363.87	12,853.15	98,852.70
37 Leon	8,408.85	9,595.69	7,058.82	2,417.86	2,797.00	1,738.26	32,016.48	472.51	171.21	17.69	598.38	1,259.79	33,276.27
38 Levy	1,485.32	1,590.48	944.80	464.14	493.42	328.93	5,307.09	113.20	11.43	6.18	189.91	320.72	5,627.81
39 Liberty	322.25	365.83	239.03	107.11	96.42	53.72	1,184.36	15.20	18.59	8.22	53.13	95.14	1,279.50
40 Madison	608.59	750.70	491.72	157.74	158.27	140.61	2,307.63	16.00	8.56	1.07	78.28	103.91	2,411.54
41 Manatee	11,495.22	14,174.75	10,490.48	3,114.25	4,467.86	3,213.60	46,956.16	3,256.07	195.68	81.44	1,070.07	4,603.26	51,559.42
42 Marion	10,950.69	12,560.49	8,694.12	2,368.77	3,564.32	2,626.98	40,765.37	1,483.54	730.43	117.80	1,450.85	3,782.62	44,547.99
43 Martin	3,645.82	5,424.23	4,462.35	1,132.07	1,562.09	762.61	16,989.17	1,343.34	52.65	144.02	478.01	2,018.02	19,007.19
44 Monroe	1,839.24	2,249.91	1,650.65	569.22	913.67	580.10	10,802.79	670.00	58.51	13.40	217.01	958.92	8,761.71
45 Nassau	3,296.75	4,020.33	2,581.09	751.90	904.95	725.69	12,280.71	123.61	67.86	7.80	431.46	630.73	12,911.44
46 Okaloosa	8,379.06	9,477.96	6,639.95	1,916.22	2,849.12	1,430.37	30,692.68	1,010.27	251.03	49.16	696.50	2,006.96	32,699.64
47 Okeechobee	1,433.49	1,541.03	1,148.25	438.56	790.04	508.53	5,857.90	359.35	7.35	1.61	193.85	562.16	6,420.06
48 Orange	45,151.84	57,882.67	43,688.06	7,031.88	15,847.51	11,122.55	180,724.51	21,569.96	3,305.51	445.85	3,771.36	29,092.68	209,817.19
49 Osceola	15,704.14	21,636.38	16,746.97	2,850.35	5,505.76	4,105.98	66,549.58	8,179.42	417.78	104.85	1,758.16	10,460.21	77,009.79
50 Palm Beach	37,775.03	50,195.75	43,201.75	11,633.18	18,085.14	9,457.20	170,348.05	17,818.60	1,156.24	339.21	4,175.27	23,489.32	193,837.37
51 Pasco	20,653.59	24,495.11	17,084.94	4,012.26	7,440.07	4,517.95	78,203.92	2,246.68	1,013.67	140.41	1,604.78	5,005.54	83,209.46
52 Pinellas	20,979.10	24,553.11	22,460.27	6,683.39	10,075.26	3,904.03	88,655.16	2,958.36	878.68	172.82	2,780.39	6,790.25	95,445.41
53 Polk	26,090.29	31,649.05	23,119.27	5,649.44	10,572.94	7,248.95	104,329.94	6,839.07	415.15	396.41	3,099.93	10,750.56	115,080.50
54 Putnam	2,614.58	2,718.51	1,663.64	688.34	1,172.23	668.13	9,525.43	373.22	16.03	5.05	328.34	722.64	10,248.07
55 St. Johns	11,570.59	13,959.94	10,108.32	2,831.09	5,516.29	3,715.74	47,701.97	316.29	423.44	83.19	817.95	1,640.87	49,342.84
56 St. Lucie	10,360.98	13,435.78	11,009.23	1,945.07	3,318.45	2,109.13	42,178.64	2,462.92	108.22	16.53	1,160.96	3,748.63	45,927.27
57 Santa Rosa	7,111.53	8,958.97	6,693.67	1,465.19	2,375.59	1,666.19	28,271.14	170.30	389.43	59.52	597.01	1,216.26	29,487.40
58 Sarasota	9,465.90	11,826.85	9,608.03	3,076.94	5,332.94	3,093.52	42,404.18	1,642.28	471.20	91.78	821.77	3,027.03	45,431.21
59 Seminole	15,654.42	17,758.92	13,854.74	4,074.90	7,654.10	4,739.01	63,736.09	2,230.35	279.51	39.02	1,651.41	4,200.29	67,936.38
60 Sumter	2,274.00	2,643.54	1,674.18	540.21	821.82	531.60	8,485.35	188.63	54.46	1.55	324.23	568.87	9,054.22
61 Suwannee	1,567.83	1,780.15	1,234.88	312.51	444.46	336.33	5,676.16	208.53	2.00	0.00	198.68	409.21	6,085.37
62 Taylor	741.85	792.72	456.51	203.16	263.71	113.43	2,571.38	0.00	12.16	0.00	51.57	63.73	2,635.11
63 Union	669.78	672.76	334.81	164.48	218.36	137.78	2,197.97	0.00	3.48	0.53	88.29	92.30	2,290.27
64 Volusia	15,242.53	17,691.47	12,035.82	3,811.48	5,846.17	4,398.09	59,025.56	1,956.67	546.06	34.27	2,135.58	4,672.58	63,698.14
65 Wakulla	1,343.92	1,505.09	1,076.22	450.42	388.17	280.26	5,044.08	7.40	28.50	13.12	90.36	139.38	5,183.46
66 Walton	2,917.24	3,243.26	2,542.94	731.22	862.44	380.08	10,677.18	463.49	11.72	2.86	142.10	620.17	11,297.35
67 Washington	878.47	914.57	616.06	216.60	295.03	256.85	3,177.58	12.02	37.56	14.86	67.51	131.95	3,309.53
68 FAMU Lab School	168.40	237.93	170.23	7.00	15.81	12.24	611.61	0.00	0.00	0.00	1.19	1.19	612.80
69 FAU - Palm Beach	207.87	346.52	670.34	26.03	34.50	8.51	1,293.77	7.38	0.00	0.00	0.00	7.38	1,301.15
70 FAU - St. Lucie	510.22	752.61	1.00	55.20	94.59	2.86	1,416.48	39.84	1.00	0.00	0.00	40.84	1,457.32
71 FSU Lab - Broward</													

2022-23 FEFP Second Calculation
Nonvirtual Unweighted FTE

District	Basic Education Grades K-3 101 & 111	Basic Education Grades 4-8 102 & 112	Basic Education Grades 9-12 103 & 113	Subtotal Group 1	ESOL/Intensive English Grades K-12 130	ESE Support Level IV 254	ESE Support Level V 255	Career Education Grades 9-12 300	Subtotal Group 2	Total Projected Unweighted FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	9,362.40	11,213.24	7,771.48	28,347.12	584.13	42.13	8.22	528.77	1,163.25	29,510.37
2 Baker	1,586.54	1,797.92	1,072.42	4,456.88	8.40	22.80	2.65	345.54	379.39	4,836.27
3 Bay	7,707.30	9,633.95	6,589.27	23,930.52	752.21	640.17	96.75	553.29	2,042.42	25,972.94
4 Bradford	998.25	1,171.09	626.12	2,795.46	2.71	16.14	1.46	111.59	131.90	2,927.36
5 Brevard	22,009.95	28,510.72	20,193.61	70,714.28	1,458.20	599.08	75.68	1,504.58	3,637.54	74,351.82
6 Broward	68,075.48	94,869.68	71,846.44	234,791.60	19,397.74	1,672.64	515.33	6,204.64	27,790.35	262,581.95
7 Calhoun	634.59	752.27	508.36	1,895.22	3.20	23.68	2.34	78.56	107.78	2,003.00
8 Charlotte	4,820.16	5,952.53	4,874.17	15,646.86	290.13	164.56	16.87	448.09	919.65	16,566.51
9 Citrus	4,944.18	5,910.93	4,031.16	14,886.27	82.82	90.35	4.94	498.50	676.61	15,562.88
10 Clay	11,416.97	14,462.33	10,816.93	36,696.23	643.35	286.22	30.22	1,056.91	2,016.70	38,712.93
11 Collier	11,522.31	16,863.02	13,216.53	41,601.86	4,743.02	640.46	88.37	963.22	6,435.07	48,036.93
12 Columbia	3,539.06	3,854.80	2,289.13	9,682.99	62.18	41.87	1.58	422.53	528.16	10,211.15
13 Dade	85,926.40	123,813.44	93,994.04	303,733.88	33,425.54	2,328.32	268.98	7,248.34	43,271.18	347,005.06
14 DeSoto	1,290.63	1,837.06	1,046.41	4,174.10	210.82	4.15	0.23	136.21	351.41	4,525.51
15 Dixie	703.04	805.49	538.03	2,046.56	12.35	12.94	1.50	86.98	113.77	2,160.33
16 Duval	42,429.84	48,502.38	32,401.88	123,334.10	5,053.84	932.10	189.85	1,708.96	7,884.75	131,218.85
17 Escambia	12,433.12	14,439.34	9,975.73	36,848.19	511.66	158.28	106.56	1,180.62	1,957.12	38,805.31
18 Flagler	3,704.67	5,028.22	4,045.11	12,778.00	251.26	64.38	22.28	319.06	656.98	13,434.98
19 Franklin	392.44	454.79	209.61	1,056.84	22.75	13.27	1.13	33.53	70.68	1,127.52
20 Gadsden	1,473.29	1,726.94	1,171.13	4,371.36	155.31	34.60	4.14	80.87	274.92	4,646.28
21 Gilchrist	948.77	1,066.87	598.53	2,614.17	49.05	46.28	4.15	90.48	189.96	2,804.13
22 Glades	551.92	812.53	264.81	1,629.26	38.24	5.24	2.27	19.33	65.08	1,694.34
23 Gulf	556.17	702.49	530.56	1,789.22	19.00	37.00	2.37	18.00	76.37	1,865.59
24 Hamilton	436.47	583.40	431.16	1,451.03	86.55	3.66	3.69	57.50	151.40	1,602.43
25 Hardee	1,484.02	1,807.20	1,230.21	4,521.43	200.40	15.63	0.73	143.96	360.72	4,882.15
26 Hendry	1,930.36	2,564.98	2,086.59	6,581.93	473.90	30.79	17.86	283.66	806.21	7,388.14
27 Hernando	7,755.28	9,549.59	6,744.42	24,049.29	344.34	202.71	60.17	504.97	1,112.19	25,161.48
28 Highlands	3,933.54	4,591.29	3,110.24	11,635.07	315.87	42.74	14.41	369.23	742.25	12,377.32
29 Hillsborough	62,281.06	81,299.33	56,486.27	200,066.66	14,280.74	1,979.77	284.85	5,898.64	22,444.00	222,510.66
30 Holmes	1,042.37	1,147.44	784.42	2,974.23	6.29	1.00	1.42	101.65	110.36	3,084.59
31 Indian River	4,866.23	6,380.46	4,778.97	16,025.66	568.49	113.82	37.08	430.24	1,149.63	17,175.29
32 Jackson	1,943.06	2,110.09	1,274.02	5,327.17	45.36	76.69	3.55	217.77	343.37	5,670.54
33 Jefferson	247.21	295.38	189.97	732.56	38.03	9.22	0.00	8.81	56.06	788.62
34 Lafayette	361.41	420.17	269.96	1,051.54	40.12	1.00	1.00	61.43	103.55	1,155.09
35 Lake	14,675.13	17,782.72	12,544.05	45,001.90	1,214.06	298.35	20.77	1,371.29	2,904.47	47,906.37
36 Lee	25,326.11	34,413.07	26,260.37	85,999.55	9,742.95	676.36	69.97	2,363.87	12,853.15	98,852.70
37 Leon	10,826.71	12,392.69	8,797.08	32,016.48	472.51	171.21	17.69	598.38	1,259.79	33,276.27
38 Levy	1,949.46	2,083.90	1,273.73	5,307.09	113.20	11.43	6.18	189.91	320.72	5,627.81
39 Liberty	429.36	462.25	292.75	1,184.36	15.20	18.59	8.22	53.13	95.14	1,279.50
40 Madison	766.33	908.97	632.33	2,307.63	16.00	8.56	1.07	78.28	103.91	2,411.54
41 Manatee	14,609.47	18,642.61	13,704.08	46,956.16	3,256.07	195.68	81.44	1,070.07	4,603.26	51,559.42
42 Marion	13,319.46	16,124.81	11,321.10	40,765.37	1,483.54	730.43	117.80	1,450.85	3,782.62	44,547.99
43 Martin	4,777.89	6,986.32	5,224.96	16,989.17	1,343.34	52.65	144.02	478.01	2,018.02	19,007.19
44 Monroe	2,408.46	3,163.58	2,230.75	7,802.79	670.00	58.51	13.40	217.01	958.92	8,761.71
45 Nassau	4,048.65	4,925.28	3,066.78	12,080.71	123.61	67.86	7.80	431.46	630.73	12,911.44
46 Okaloosa	10,295.28	12,327.08	8,070.32	30,692.68	1,010.27	251.03	49.16	696.50	2,006.96	32,699.64
47 Okeechobee	1,872.05	2,331.07	1,654.78	5,857.90	359.35	7.35	1.61	193.85	562.16	6,420.06
48 Orange	52,183.72	73,730.18	54,810.61	180,724.51	21,569.96	3,305.51	445.85	3,771.36	29,092.68	209,817.19
49 Osceola	18,554.49	27,142.14	20,852.95	66,549.58	8,179.42	417.78	104.85	1,758.16	10,460.21	77,009.79
50 Palm Beach	49,408.21	68,280.89	52,658.95	170,348.05	17,818.60	1,156.24	339.21	4,175.27	23,489.32	193,837.37
51 Pasco	24,665.85	31,935.18	21,602.89	78,203.92	2,246.68	1,013.67	140.41	1,604.78	5,005.54	83,209.46
52 Pinellas	27,662.49	34,628.37	26,364.30	88,655.16	2,958.36	878.68	172.82	2,780.39	6,790.25	95,445.41
53 Polk	31,739.73	42,221.99	30,368.22	104,329.94	6,839.07	415.15	396.41	3,099.93	10,750.56	115,080.50
54 Putnam	3,302.92	3,890.74	2,331.77	9,525.43	373.22	16.03	5.05	328.34	722.64	10,248.07
55 St. Johns	14,401.68	19,476.23	13,824.06	47,701.97	316.29	423.44	83.19	817.95	1,640.87	49,342.84
56 St. Lucie	12,306.05	16,754.23	13,118.36	42,178.64	2,462.92	108.22	16.53	1,160.96	3,748.63	45,927.27
57 Santa Rosa	8,576.72	11,334.56	8,359.86	28,271.14	170.30	389.43	59.52	597.01	1,216.26	29,487.40
58 Sarasota	12,542.84	17,159.79	12,701.55	42,404.18	1,642.28	471.20	91.78	821.77	3,027.03	45,431.21
59 Seminole	19,729.32	25,413.02	18,593.75	63,736.09	2,230.35	279.51	39.02	1,651.41	4,200.29	67,936.38
60 Sumter	2,814.21	3,465.36	2,205.78	8,485.35	188.63	54.46	1.55	324.23	568.87	9,054.22
61 Suwannee	1,880.34	2,224.61	1,571.21	5,676.16	208.53	2.00	0.00	198.68	409.21	6,085.37
62 Taylor	945.01	1,056.43	569.94	2,571.38	0.00	12.16	0.00	51.57	63.73	2,635.11
63 Union	834.26	891.12	472.59	2,197.97	0.00	3.48	0.53	88.29	92.30	2,290.27
64 Volusia	19,054.01	23,537.64	16,433.91	59,025.56	1,956.67	546.06	34.27	2,135.58	4,672.58	63,698.14
65 Wakulla	1,794.34	1,893.26	1,356.48	5,044.08	7.40	28.50	13.12	90.36	139.38	5,183.46
66 Walton	3,648.46	4,105.70	2,923.02	10,677.18	463.49	11.72	2.86	142.10	620.17	11,297.35
67 Washington	1,095.07	1,209.60	872.91	3,177.58	12.02	37.56	14.86	67.51	131.95	3,309.53
69 FAMU Lab School	175.40	253.74	182.47	611.61	0.00	0.00	0.00	1.19	1.19	612.80
70 FAU - Palm Beach	233.90	381.02	678.85	1,293.77	7.38	0.00	0.00	0.00	7.38	1,301.15
71 FAU - St. Lucie	565.42	847.20	3.86	1,416.48	39.84	1.00	0.00	0.00	40.84	1,457.32
72 FSU Lab - Broward	415.96	256.37	5.08	677.41	29.43	0.00	0.00	0.00	29.43	706.84
73 FSU Lab - Leon	442.60	688.97	565.44	1,697.01	4.94	0.00	0.00	86.69	91.63	1,788.64
74 UF Lab School	217.70	516.81	474.29	1,208.80	0.00	0.00	2.00	15.66	17.66	1,226.46
75 Virtual School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

State 797,803.55 1,050,770.86 765,213.87 2,613,788.28 173,723.88 22,473.50 4,375.59 66,678.26 267,251.23 2,881,039.51

District	Basic Education Grades K-3 101 & 111	Basic Education Grades 4-8 102 & 112	Basic Education Grades 9-12 103 & 113	Subtotal Group 1	ESOL/Intensive English Grades K-12 130	ESE Support Level IV 254	ESE Support Level V 255	Career Education Grades 9-12 300	Subtotal Group 2	Total Projected Weighted FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	10,722.94	11,406.42	8,067.94	30,197.30	708.02	155.19	44.40	528.82	1,436.43	31,633.73
2 Baker	1,787.41	1,797.92	1,072.08	4,657.41	10.13	83.77	14.31	345.19	453.40	5,110.81
3 Bay	8,740.73	9,746.50	6,712.72	25,199.95	910.11	2,355.14	522.55	557.58	4,345.38	29,545.33
4 Bradford	1,131.44	1,178.68	647.58	2,957.70	3.27	59.30	8.86	111.48	182.91	3,140.61
5 Brevard	24,961.10	28,789.76	20,724.81	74,475.67	1,760.42	2,201.02	408.75	1,510.26	5,880.45	80,356.12
6 Broward	76,900.56	95,304.78	72,151.86	244,357.20	23,393.67	6,145.28	2,783.30	6,205.34	38,527.59	282,884.79
7 Calhoun	728.92	776.81	550.64	2,056.37	3.86	89.61	15.45	79.65	188.57	2,244.94
8 Charlotte	5,451.78	6,011.80	4,997.33	16,460.91	349.90	604.59	91.11	448.98	1,494.58	17,955.49
9 Citrus	5,669.67	6,070.15	4,153.27	15,893.09	106.49	331.95	26.68	508.53	973.65	16,866.74
10 Clay	12,908.19	14,652.90	11,346.02	38,907.11	775.88	1,059.03	165.22	1,080.04	3,080.17	41,987.28
11 Collier	13,132.34	17,078.03	13,317.07	43,527.44	5,737.89	2,360.40	477.29	974.06	9,549.64	53,077.08
12 Columbia	4,016.95	3,904.52	2,369.27	10,290.74	74.99	153.83	8.53	424.25	661.60	10,952.34
13 Dade	97,923.37	125,451.26	94,896.86	318,271.49	40,372.00	8,702.64	1,525.30	7,252.28	57,852.22	376,123.71
14 DeSoto	1,472.03	1,859.89	1,065.79	4,397.71	257.73	15.25	1.24	138.45	412.67	4,810.38
15 Dixie	795.61	811.15	542.03	2,148.79	14.89	47.54	8.10	86.89	157.42	2,306.21
16 Duval	48,819.60	49,978.78	33,550.95	132,349.33	6,122.23	3,428.98	1,025.38	1,746.71	12,323.30	144,672.63
17 Escambia	14,065.44	14,536.78	10,160.63	38,762.85	619.03	581.52	575.53	1,184.63	2,960.71	41,723.56
18 Flagler	4,225.16	5,132.65	4,122.38	13,480.19	304.59	236.53	120.33	138.92	980.37	14,460.56
19 Franklin	444.89	475.93	235.28	1,156.10	27.44	48.75	6.10	33.64	115.93	1,272.03
20 Gadsden	1,666.01	1,741.32	1,185.16	4,592.49	187.30	127.12	22.36	81.06	417.84	5,010.33
21 Gilchrist	1,071.47	1,076.43	638.16	2,786.06	59.15	170.03	22.41	90.71	342.30	3,128.36
22 Glades	623.15	818.28	269.63	1,711.06	46.12	19.25	12.26	19.46	97.09	1,808.15
23 Gulf	626.25	704.69	544.60	1,875.54	22.91	135.94	12.80	17.98	189.63	2,065.17
24 Hamilton	501.78	599.96	451.82	1,553.56	104.38	13.45	19.93	57.55	195.31	1,748.87
25 Hardee	1,675.78	1,814.23	1,262.19	4,752.20	241.68	57.42	3.94	144.09	447.13	5,199.33
26 Hendry	4,098.88	5,251.43	3,697.85	13,048.16	672.97	116.87	96.46	569.95	1,456.25	14,504.41
27 Hernando	8,749.37	9,751.74	7,007.15	25,508.26	418.11	744.76	326.71	515.15	2,004.73	27,512.99
28 Highlands	4,477.67	4,703.54	3,295.98	12,477.19	383.97	157.03	77.83	379.82	998.65	13,475.84
29 Hillsborough	72,513.03	83,948.54	58,476.16	214,937.73	17,302.70	7,273.67	1,538.47	5,892.74	32,007.58	246,945.31
30 Holmes	1,179.29	1,175.89	824.88	3,180.06	7.59	3.67	7.67	101.55	120.48	3,300.54
31 Indian River	5,508.63	6,430.21	4,835.16	16,774.00	686.52	418.17	200.27	432.61	1,737.57	18,511.57
32 Jackson	2,204.82	2,142.31	1,294.98	5,642.11	54.85	281.76	19.17	218.18	573.96	6,216.07
33 Jefferson	278.36	296.38	195.13	769.87	45.86	33.87	0.00	8.80	88.53	858.40
34 Lafayette	406.95	420.17	272.51	1,099.63	48.38	3.67	5.40	61.37	118.82	1,218.45
35 Lake	16,677.05	18,082.59	12,911.43	47,671.07	1,472.27	1,100.00	112.18	1,376.60	4,061.05	51,732.12
36 Lee	28,668.35	34,879.12	26,629.76	90,177.23	11,784.80	2,488.62	377.91	2,390.63	17,041.96	107,219.19
37 Leon	12,414.96	12,632.02	8,939.35	33,986.33	570.56	643.87	100.46	601.83	1,916.72	35,903.05
38 Levy	2,209.05	2,105.31	1,295.84	5,610.20	136.52	41.99	33.38	191.81	403.70	6,013.90
39 Liberty	484.08	464.83	301.37	1,250.28	18.33	68.30	44.40	53.08	184.11	1,434.39
40 Madison	869.80	913.51	632.24	2,415.55	19.30	31.45	5.78	78.20	134.73	2,550.28
41 Manatee	16,490.72	18,684.74	13,789.10	48,964.56	3,927.75	718.93	439.86	1,069.00	6,155.54	55,120.10
42 Marion	15,117.52	16,362.76	11,762.99	43,243.27	1,789.15	2,683.60	636.24	1,465.26	6,574.25	49,817.52
43 Martin	5,379.90	6,986.32	5,219.74	17,585.96	1,620.07	193.44	777.85	477.53	3,068.89	20,654.85
44 Monroe	2,716.90	3,177.51	2,265.64	8,160.05	808.02	214.97	72.37	1,312.15	9,472.20	13,121.15
45 Nassau	4,595.58	5,002.92	3,385.71	12,984.21	149.07	249.32	42.13	431.59	872.11	13,856.32
46 Okaloosa	11,629.25	12,445.92	8,585.63	32,660.80	1,218.39	922.28	265.51	701.81	3,107.99	35,768.79
47 Okeechobee	2,138.07	2,372.05	1,716.84	6,226.96	434.75	27.00	8.70	194.36	664.81	6,891.77
48 Orange	59,503.18	74,981.24	57,402.35	191,886.77	26,217.07	12,148.93	2,411.38	3,771.97	44,549.35	236,436.12
49 Osceola	21,540.24	27,844.01	21,267.63	70,651.88	9,899.64	1,534.92	566.29	1,756.40	13,757.25	84,409.13
50 Palm Beach	55,859.91	68,573.34	52,826.28	177,259.53	21,500.15	4,251.41	1,832.07	4,173.63	31,757.26	209,016.79
51 Pasco	28,106.89	32,631.49	22,752.72	83,491.10	2,733.46	3,737.23	763.16	1,755.23	8,989.08	92,480.18
52 Pinellas	31,278.38	34,838.14	26,544.99	92,661.51	3,567.78	3,235.54	933.40	2,788.45	10,525.17	103,186.68
53 Polk	36,010.62	42,654.65	30,726.35	109,393.62	8,277.75	1,525.26	2,141.01	3,113.18	15,057.20	124,448.82
54 Putnam	3,748.20	3,924.31	2,383.34	10,055.85	450.10	58.89	27.28	328.81	865.08	10,920.93
55 St. Johns	16,327.54	19,825.32	14,212.36	50,365.22	381.45	1,561.60	466.59	817.13	3,226.77	53,591.99
56 St. Lucie	13,969.72	16,944.64	13,262.71	44,177.07	2,972.27	397.60	89.28	1,163.68	4,622.83	48,799.90
57 Santa Rosa	10,003.11	11,929.96	9,118.92	31,051.99	214.90	1,433.85	321.47	604.79	2,575.01	33,627.00
58 Sarasota	14,141.75	17,188.01	12,849.12	44,178.88	1,980.59	1,731.19	495.70	822.43	5,029.91	49,208.79
59 Seminole	22,586.65	26,159.42	19,435.05	68,181.12	2,703.61	1,033.94	210.75	1,864.84	5,613.14	73,794.26
60 Sumter	3,178.32	3,484.63	2,246.54	8,909.49	228.30	200.09	8.37	324.34	761.10	9,670.59
61 Suwannee	2,149.00	2,292.62	1,679.60	6,121.22	254.22	7.35	0.00	199.98	461.55	6,582.77
62 Taylor	1,065.29	1,061.09	587.00	2,713.38	0.00	44.68	0.00	51.52	96.20	2,809.58
63 Union	939.38	891.12	472.12	2,302.62	0.00	12.79	2.86	88.20	103.85	2,406.47
64 Volusia	21,759.65	24,300.80	17,282.86	63,343.31	2,402.09	2,117.88	185.09	2,133.44	6,838.50	70,181.81
65 Wakulla	2,020.43	1,893.26	1,356.42	5,270.11	8.92	104.71	70.86	90.27	274.76	5,544.87
66 Walton	4,117.05	4,134.56	2,986.55	11,238.16	558.97	43.06	15.45	141.96	759.44	11,997.60
67 Washington	1,237.03	1,219.19	894.85	3,351.07	14.50	138.00	80.26	67.85	300.61	3,651.68
69 FAMU Lab School	197.50	253.74	182.29	633.53	0.00	0.00	0.00	1.19	634.72	634.72
70 FAU - Palm Beach	263.37	381.02	678.17	1,322.56	8.90	0.00	0.00	0.00	8.90	1,331.46
71 FAU - St. Lucie	636.66	847.20	3.86	1,487.72	48.05	3.67	0.00	0.00	51.72	1,539.44
72 FSU Lab - Broward	468.37	256.37	5.07	729.81	35.49	0.00	0.00	0.00	35.49	765.30
73 FSU Lab - Leon	498.37	690.02	564.97	1,753.36	5.96	0.00	0.00	86.60	92.56	1,845.92
74 UF Lab School	245.13	517.23	478.89	1,241.25	0.00	0.00	10.80	15.64	26.44	1,267.69
75 Virtual School	7,700.40	14,987.58	27,889.83	50,577.81	102.51	0.00	0.00	1,091.94	1,194.45	51,772.26
State	918,422.94	1,084,654.39	812,462.35	2,815,539.68	210,350.69	82,923.36	23,742.95	68,428.68	385,445.68	3,200,985.36

2022-23 FEFP Second Calculation
Funded Weighted FTE

District	Basic Education Grades K-3 101 & 111	Basic Education Grades 4-8 102 & 112	Basic Education Grades 9-12 103 & 113	ESOL/Intensive English Grades K-12 130	ESE Support Level IV 254	ESE Support Level V 255	Career Education Grades 9-12 300	Total Weighted FTE ¹	Additional Weighted FTE ²	Total Projected Weighted FTE
1 Alachua	10,722.94	11,406.42	8,067.94	708.02	155.19	44.40	528.82	31,633.73	1,070.64	32,704.37
2 Baker	1,787.41	1,797.92	1,072.08	10.13	83.77	14.31	345.19	5,110.81	103.23	5,214.04
3 Bay	8,740.73	9,746.50	6,712.72	910.11	2,355.14	522.55	557.58	29,545.33	677.37	30,222.70
4 Bradford	1,131.44	1,178.68	647.58	3.27	59.30	8.86	111.48	3,140.61	32.36	3,172.97
5 Brevard	24,961.10	28,789.76	20,724.81	1,760.42	2,201.02	408.75	1,510.26	80,356.12	2,613.07	82,969.19
6 Broward	76,900.56	95,304.78	72,151.86	23,393.67	6,145.28	2,783.30	6,205.34	282,884.79	8,325.95	291,210.74
7 Calhoun	728.92	776.81	550.64	3.86	89.61	15.45	79.65	2,244.94	46.32	2,291.26
8 Charlotte	5,451.78	6,011.80	4,997.33	349.90	804.59	91.11	448.98	17,955.49	580.63	18,536.12
9 Citrus	5,669.67	6,070.15	4,153.27	106.49	331.95	26.68	508.53	16,866.74	284.45	17,151.19
10 Clay	12,908.19	14,652.90	11,346.02	775.88	1,059.03	165.22	1,080.04	41,987.28	1,123.58	43,110.86
11 Collier	13,132.34	17,078.03	13,317.07	5,737.89	2,360.40	477.29	974.06	53,077.08	1,466.59	54,543.67
12 Columbia	4,016.95	3,904.52	2,369.27	74.99	153.83	8.53	424.25	10,952.34	119.35	11,071.69
13 Dade	97,923.37	125,451.26	94,896.86	40,372.00	8,702.64	1,525.30	7,252.28	376,123.71	8,440.54	384,564.25
14 DeSoto	1,472.03	1,859.89	1,065.79	257.73	15.25	1.24	138.45	4,810.38	57.18	4,867.56
15 Dixie	795.61	811.15	542.03	14.89	47.54	8.10	86.89	2,306.21	46.30	2,352.51
16 Duval	46,819.60	49,978.78	33,550.95	6,122.23	3,428.98	1,025.38	1,746.71	144,672.63	2,195.63	146,868.26
17 Escambia	14,065.44	14,536.78	10,160.63	619.03	581.52	575.53	1,184.63	41,723.56	842.57	42,566.13
18 Flagler	4,225.16	5,132.65	4,122.38	304.59	236.53	120.33	318.92	14,460.56	301.74	14,762.30
19 Franklin	444.89	475.93	235.28	27.44	48.75	6.10	33.64	1,272.03	7.07	1,279.10
20 Gadsden	1,666.01	1,741.32	1,185.16	187.30	127.12	22.36	81.06	5,010.33	51.92	5,062.25
21 Gilchrist	1,071.47	1,076.43	638.16	59.15	170.03	22.41	90.71	3,128.36	87.69	3,216.05
22 Glades	623.15	818.28	269.63	46.12	19.25	12.26	19.46	1,808.15	4.18	1,812.33
23 Gulf	626.25	704.69	544.60	22.91	135.94	12.80	17.98	2,065.17	9.03	2,074.20
24 Hamilton	501.78	599.96	451.82	104.38	13.45	19.93	57.55	1,748.87	15.86	1,764.73
25 Hardee	1,675.78	1,814.23	1,262.19	241.68	57.42	3.94	144.09	5,199.33	75.50	5,274.83
26 Hendry	4,098.88	5,251.43	3,697.85	672.97	116.87	96.46	569.95	14,504.41	124.74	14,629.15
27 Hernando	8,749.37	9,751.74	7,007.15	418.11	744.76	326.71	515.15	27,512.99	562.41	28,075.40
28 Highlands	4,477.67	4,703.54	3,295.98	383.97	157.03	77.83	379.82	13,475.84	165.24	13,641.08
29 Hillsborough	72,513.03	83,948.54	58,476.16	17,302.70	7,273.67	1,538.47	5,892.74	246,945.31	5,490.47	252,435.78
30 Holmes	1,179.29	1,175.89	824.88	7.59	3.67	7.67	101.55	3,300.54	32.00	3,332.54
31 Indian River	5,508.63	6,430.21	4,835.16	686.52	418.17	200.27	432.61	18,511.57	329.09	18,840.66
32 Jackson	2,204.82	2,142.31	1,294.98	54.85	281.76	19.17	218.18	6,216.07	111.42	6,327.49
33 Jefferson	278.36	296.38	195.13	45.86	33.87	0.00	8.80	858.40	3.60	862.00
34 Lafayette	406.95	420.17	272.51	48.38	3.67	5.40	61.37	1,218.45	66.69	1,285.14
35 Lake	16,677.05	18,082.59	12,911.43	1,472.27	1,100.00	112.18	1,376.60	51,732.12	935.77	52,667.89
36 Lee	28,668.35	34,879.12	26,629.76	11,784.80	2,488.62	377.91	2,390.63	107,219.19	2,870.22	110,089.41
37 Leon	12,414.96	12,632.02	8,939.35	570.56	643.87	100.46	601.83	35,903.05	790.58	36,693.63
38 Levy	2,209.05	2,105.31	1,295.84	136.52	41.99	33.38	191.81	6,013.90	229.05	6,242.95
39 Liberty	484.08	464.83	301.37	18.33	68.30	44.40	53.08	1,434.39	30.70	1,465.09
40 Madison	869.80	913.51	632.24	19.30	31.45	5.78	78.20	2,550.28	28.52	2,578.80
41 Manatee	16,490.72	18,684.74	13,789.10	3,927.75	718.93	439.86	1,069.00	55,120.10	1,000.59	56,120.69
42 Marion	15,117.52	16,362.76	11,762.99	1,789.15	2,683.60	636.24	1,465.26	49,817.52	709.35	50,526.87
43 Martin	5,379.90	6,986.32	5,219.74	1,620.07	193.44	777.85	477.53	20,654.85	611.72	21,266.57
44 Monroe	2,716.90	3,177.51	2,265.64	808.02	214.97	72.37	216.79	9,472.20	149.17	9,621.37
45 Nassau	4,595.58	5,002.92	3,385.71	149.07	249.32	42.13	431.59	13,856.32	271.38	14,127.70
46 Okaloosa	11,629.25	12,445.92	8,585.63	1,218.39	922.28	265.51	701.81	35,768.79	674.73	36,443.52
47 Okeechobee	2,138.07	2,372.05	1,716.84	434.75	27.00	8.70	194.36	6,891.77	98.94	6,990.71
48 Orange	59,503.18	74,981.24	57,402.35	26,217.07	12,148.93	2,411.38	3,771.97	236,436.12	5,361.27	241,797.39
49 Osceola	21,540.24	27,844.01	21,267.63	9,899.64	1,534.92	566.29	1,756.40	84,409.13	1,068.95	85,478.08
50 Palm Beach	55,859.91	68,573.34	52,826.28	21,500.15	4,251.41	1,832.07	4,173.63	209,016.79	9,069.80	218,086.59
51 Pasco	28,106.89	32,631.49	22,752.72	2,733.46	3,737.23	763.16	1,755.23	92,480.18	1,832.27	94,312.45
52 Pinellas	31,278.38	34,838.14	26,544.99	3,567.78	3,235.54	933.40	2,788.45	103,186.68	2,814.28	106,000.96
53 Polk	36,010.62	42,654.65	30,726.35	8,277.75	1,525.26	2,141.01	3,113.18	124,448.82	1,214.74	125,663.56
54 Putnam	3,748.20	3,924.31	2,383.34	450.10	58.89	27.28	328.81	10,920.93	232.83	11,153.76
55 St. Johns	16,327.54	19,825.32	14,212.36	381.45	1,561.60	466.59	817.13	53,591.99	2,110.47	55,702.46
56 St. Lucie	13,969.72	16,944.64	13,262.71	2,972.27	397.60	89.28	1,163.68	48,799.90	1,291.99	50,091.89
57 Santa Rosa	10,003.11	11,929.96	9,118.92	214.90	1,433.85	321.47	604.79	33,627.00	627.27	34,254.27
58 Sarasota	14,141.75	17,188.01	12,849.12	1,980.59	1,731.19	495.70	822.43	49,208.79	1,978.04	51,186.83
59 Seminole	22,586.65	26,159.42	19,435.05	2,703.61	1,033.94	210.75	1,664.84	73,794.26	2,127.71	75,921.97
60 Sumter	3,178.32	3,484.63	2,246.54	228.30	200.09	8.37	324.34	9,670.59	312.07	9,982.66
61 Suwannee	2,149.00	2,292.62	1,679.60	254.22	7.35	0.00	199.98	6,582.77	83.26	6,666.03
62 Taylor	1,065.29	1,061.09	587.00	0.00	44.68	0.00	51.52	2,808.58	163.13	2,971.71
63 Union	939.38	891.12	472.12	0.00	12.79	2.86	88.20	2,406.47	71.97	2,478.44
64 Volusia	21,759.65	24,300.80	17,282.86	2,402.09	2,117.88	185.09	2,133.44	70,181.81	1,487.54	71,669.35
65 Wakulla	2,020.43	1,893.26	1,356.42	8.92	104.71	70.86	90.27	5,544.87	59.61	5,604.48
66 Walton	4,117.05	4,134.56	2,986.55	558.97	43.06	15.45	141.96	11,997.60	270.35	12,267.95
67 Washington	1,237.03	1,219.19	894.85	14.50	138.00	80.26	67.85	3,651.68	96.04	3,747.72
69 FAMU Lab School	197.50	253.74	182.29	0.00	0.00	0.00	1.19	634.72	0.72	635.44
70 FAU - Palm Beach	263.37	381.02	678.17	8.90	0.00	0.00	0.00	1,331.46	1.15	1,332.61
71 FAU - St. Lucie	636.66	847.20	3.86	48.05	3.67	0.00	0.00	1,539.44	0.00	1,539.44
72 FSU Lab - Broward	468.37	256.37	5.07	35.49	0.00	0.00	0.00	765.30	112.08	877.38
73 FSU Lab - Leon	498.37	690.02	564.97	5.96	0.00	0.00	86.60	1,845.92	52.70	1,898.62
74 UF Lab School	245.13	517.23	478.89	0.00	0.00	10.80	15.64	1,267.69	24.89	1,292.58
75 Virtual School	7,700.40	14,987.58	27,889.83	102.51	0.00	0.00	1,091.94	51,772.26	731.25	52,503.51
State	918,422.94	1,084,654.39	812,462.35	210,350.69	82,923.36	23,742.95	68,428.68	3,200,985.36	77,061.51	3,278,046.87

- The FEFP Conference Report provides the basis for capping WFTE in the FEFP 3rd, 4th and Final Calculations.
- Additional Weighted FTE includes the Small District Supplement, Isolated Schools, Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Dual Enrollment, Early High School Graduation and Industry-Certified Career Education.

2022-23 FEFP Second Calculation
Funded Nonvirtual Weighted FTE

	Basic Education Grades K-3	Basic Education Grades 4-8	Basic Education Grades 9-12	ESOL/Intensive English Grades K-12	ESE Support Level IV	ESE Support Level V	Career Education Grades 9-12	Total Weighted FTE ¹	Additional Weighted FTE ²	Total Projected Weighted FTE
District	101 & 111	102 & 112	103 & 113	130	254	255	300	-8-	-9-	-10-
1 Alachua	10,542.06	11,213.24	7,763.70	704.46	154.79	44.40	528.24	30,950.89	1,070.64	32,021.53
2 Baker	1,786.44	1,797.92	1,071.35	10.13	83.77	14.31	345.19	5,109.11	103.23	5,212.34
3 Bay	8,678.42	9,633.95	6,582.68	907.17	2,351.98	522.55	552.73	29,229.48	677.37	29,906.85
4 Bradford	1,124.03	1,171.09	625.49	3.27	59.30	7.89	111.48	3,102.55	32.36	3,134.91
5 Brevard	24,783.20	28,510.72	20,173.41	1,758.59	2,201.02	408.75	1,503.08	79,338.77	2,613.07	81,951.84
6 Broward	76,652.99	94,869.68	71,774.60	23,393.67	6,145.28	2,783.30	6,198.44	281,817.96	8,325.95	290,143.91
7 Calhoun	714.55	752.27	507.85	3.86	87.00	12.64	78.48	2,156.65	46.32	2,202.97
8 Charlotte	5,427.50	5,952.53	4,869.30	349.90	604.59	91.11	447.64	17,742.57	580.63	18,323.20
9 Citrus	5,567.15	5,910.93	4,027.13	99.88	331.95	26.68	498.00	16,461.72	284.45	16,746.17
10 Clay	12,855.50	14,462.33	10,808.11	775.88	1,051.57	163.22	1,055.85	41,170.46	1,123.58	42,294.04
11 Collier	12,974.13	16,863.02	13,203.31	5,720.08	2,353.05	477.29	962.25	52,553.13	1,466.59	54,019.72
12 Columbia	3,984.98	3,854.80	2,866.84	74.99	153.83	8.53	422.11	10,786.08	119.35	10,905.43
13 Dade	96,753.13	123,813.44	93,900.05	40,311.21	8,554.25	1,452.76	7,241.09	372,025.93	8,440.54	380,466.47
14 DeSoto	1,453.25	1,837.06	1,045.36	254.24	15.25	1.24	136.07	4,742.47	57.18	4,799.65
15 Dixie	791.62	805.49	537.49	14.89	47.54	8.10	86.89	2,292.02	46.30	2,338.32
16 Duval	47,776.00	48,502.38	32,369.48	6,094.93	3,424.53	1,025.38	1,707.25	140,899.95	2,195.63	143,095.58
17 Escambia	13,999.69	14,439.34	9,965.76	617.06	581.52	575.53	1,179.44	41,358.34	842.57	42,200.91
18 Flagler	4,171.46	5,028.22	4,041.06	303.02	236.53	120.33	318.74	14,219.36	301.74	14,521.10
19 Franklin	441.88	454.79	209.40	27.44	48.75	6.10	33.50	1,221.86	7.07	1,228.93
20 Gadsden	1,658.93	1,726.94	1,169.96	187.30	127.12	22.36	80.79	4,973.40	51.92	5,025.32
21 Gilchrist	1,068.32	1,066.87	597.93	59.15	170.03	22.41	90.39	3,075.10	87.69	3,162.79
22 Glades	621.46	812.53	264.55	46.12	19.25	12.26	19.31	1,795.48	4.18	1,799.66
23 Gulf	626.25	702.49	530.02	22.91	135.94	12.80	17.98	2,048.39	9.03	2,057.42
24 Hamilton	491.47	583.40	430.73	104.38	13.45	19.93	57.44	1,700.80	15.86	1,716.66
25 Hardee	1,671.01	1,807.20	1,228.98	241.68	57.42	3.94	143.82	5,154.05	75.50	5,229.55
26 Hendry	2,173.59	2,564.98	2,084.50	571.52	113.12	96.46	283.38	7,887.55	124.74	8,012.29
27 Hernando	8,732.45	9,549.59	6,737.68	415.28	744.76	324.98	504.46	27,009.20	562.41	27,571.61
28 Highlands	4,429.16	4,591.29	3,107.13	380.94	157.03	77.83	368.86	13,112.24	165.24	13,277.48
29 Hillsborough	70,128.48	81,299.33	56,429.79	17,222.57	7,273.67	1,538.47	5,892.74	239,785.05	5,490.47	245,275.52
30 Holmes	1,173.71	1,147.44	783.63	7.59	3.67	7.67	101.55	3,225.26	32.00	3,257.26
31 Indian River	5,479.38	6,380.46	4,774.19	685.60	418.17	200.27	429.81	18,367.88	329.09	18,696.97
32 Jackson	2,187.88	2,110.09	1,272.74	54.71	281.76	19.17	217.55	6,143.90	111.42	6,255.32
33 Jefferson	278.36	295.38	189.78	45.86	33.87	0.00	8.80	852.05	3.60	855.65
34 Lafayette	406.95	420.17	269.69	48.38	3.67	5.40	61.37	1,215.63	66.69	1,282.32
35 Lake	16,524.20	17,782.72	12,531.51	1,464.15	1,096.14	112.18	1,369.92	50,880.82	935.77	51,816.59
36 Lee	28,517.20	34,413.07	26,234.11	11,749.99	2,484.95	377.91	2,361.51	106,138.74	2,870.22	109,008.96
37 Leon	12,190.87	12,392.69	8,788.28	569.85	629.03	95.55	597.78	35,264.05	790.58	36,054.63
38 Levy	2,195.09	2,083.90	1,272.45	136.52	41.99	33.38	189.72	5,953.05	229.05	6,182.10
39 Liberty	483.46	462.25	292.46	18.33	68.30	44.40	53.08	1,422.28	30.70	1,452.98
40 Madison	862.89	908.97	631.70	19.30	31.45	5.78	78.20	2,538.29	28.52	2,566.81
41 Manatee	16,450.26	18,642.61	13,690.38	3,926.82	718.93	439.86	1,069.00	54,937.86	1,000.59	55,938.45
42 Marion	14,997.71	16,124.81	11,309.78	1,789.15	2,683.60	636.24	1,449.40	48,990.69	709.35	49,700.04
43 Martin	5,937.90	6,986.32	5,219.74	1,620.07	193.44	777.85	477.53	20,654.85	611.72	21,266.57
44 Monroe	2,711.92	3,163.58	2,228.52	808.02	214.97	72.37	216.79	9,416.17	149.17	9,565.34
45 Nassau	4,558.78	4,925.28	3,303.47	149.07	249.32	42.13	431.03	13,659.08	271.38	13,930.46
46 Okaloosa	11,592.49	12,327.08	8,062.25	1,218.39	922.28	265.51	695.81	35,083.81	674.73	35,758.54
47 Okeechobee	2,107.93	2,331.07	1,653.12	433.38	27.00	8.70	193.66	6,754.86	98.94	6,853.80
48 Orange	58,758.87	73,730.18	54,755.80	26,013.38	12,144.45	2,408.03	3,767.58	231,578.29	5,361.27	236,939.56
49 Osceola	20,892.35	27,142.14	20,832.10	9,864.38	1,534.92	566.29	1,756.40	82,588.58	1,068.95	83,657.53
50 Palm Beach	55,633.64	68,280.89	52,606.29	21,489.24	4,248.03	1,832.07	4,171.09	208,261.25	9,069.80	217,331.05
51 Pasco	27,773.75	31,935.18	21,581.28	2,709.50	3,724.22	758.35	1,603.17	90,085.45	1,832.27	91,917.72
52 Pinellas	31,147.97	34,628.37	26,337.94	3,567.78	3,228.27	933.40	2,777.61	102,621.34	2,814.28	105,435.62
53 Polk	35,738.94	42,221.99	30,337.85	8,247.91	1,525.26	2,141.01	3,096.83	123,309.79	1,214.74	124,524.53
54 Putnam	3,719.09	3,890.74	2,329.43	450.10	58.89	27.28	328.01	10,803.54	232.83	11,036.37
55 St. Johns	16,216.29	19,476.23	13,810.23	381.45	1,555.72	449.31	817.13	52,706.36	2,110.47	54,816.83
56 St. Lucie	13,856.61	16,754.23	13,105.24	2,970.28	397.60	89.28	1,159.80	48,333.04	1,291.99	49,625.03
57 Santa Rosa	9,657.38	11,334.56	8,351.50	205.38	1,430.76	321.47	596.41	31,897.46	627.27	32,524.73
58 Sarasota	14,123.24	17,159.79	12,688.85	1,980.59	1,731.19	495.70	820.95	49,000.31	1,978.04	50,978.35
59 Seminole	22,215.22	25,413.02	18,575.16	2,689.80	1,026.92	210.75	1,649.76	71,780.63	2,127.71	73,908.34
60 Sumter	3,168.81	3,465.36	2,203.57	227.49	200.09	8.37	323.91	9,597.60	312.07	9,909.67
61 Suwannee	2,117.26	2,224.61	1,569.64	251.48	7.35	0.00	198.48	6,368.82	83.26	6,452.08
62 Taylor	1,064.09	1,056.43	569.37	0.00	44.68	0.00	51.52	2,786.09	163.13	2,949.22
63 Union	939.38	891.12	472.12	0.00	12.79	2.86	88.20	2,406.47	71.97	2,478.44
64 Volusia	21,454.82	23,537.64	16,417.48	2,359.75	2,006.23	185.09	2,133.44	68,094.45	1,487.54	69,581.99
65 Wakulla	2,020.43	1,893.26	1,355.12	8.92	104.71	70.86	90.27	5,543.57	59.61	5,603.18
66 Walton	4,108.17	4,105.70	2,920.10	558.97	43.06	15.45	141.96	11,893.41	270.35	12,163.76
67 Washington	1,233.04	1,209.60	872.03	14.50	138.00	80.26	67.44	3,614.87	96.04	3,710.91
68 FAMU Lab School	197.50	253.74	182.29	0.00	0.00	0.00	1.19	634.72	0.72	635.44
70 FAU - Palm Beach	263.37	381.02	678.17	8.90	0.00	0.00	0.00	1,331.46	1.15	1,332.61
71 FAU - St. Lucie	636.66	847.20	3.86	48.05	3.67	0.00	0.00	1,539.44	0.00	1,539.44
72 FSU Lab - Broward	468.37	256.37	5.07	35.49	0.00	0.00	0.00	765.30	112.08	877.38
73 FSU Lab - Leon	498.37	688.97	564.87	5.96	0.00	0.00	86.60	1,844.77	52.70	1,897.47
74 UF Lab School	245.13	516.81	473.82	0.00	0.00	10.80	15.64	1,262.20	24.89	1,287.09
75 Virtual School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State	898,326.83	1,050,770.86	764,448.62	209,511.00	82,567.64	23,632.55	66,611.54	3,095,869.04	76,330.26	3,172,199.30

2022-23 FEFP Second Calculation
Add-On Weighted FTE

District	Advanced Placement										Industry-Certified	Dual Enrollment	Dual Enrollment	Total
	Advanced Placement	Capstone	IB	IB	AICE	AICE	Isolated	ESE	Early	Career Ed.	Degree	Diploma	Add-On	
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-	-12-	-13-	
1 Alachua	461.44	11.10	85.76	24.90	22.80	143.20	0.00	0.00	1.00	190.58	9.30	120.56	1,070.64	
2 Baker	1.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	69.50	3.30	27.92	103.23	
3 Bay	200.80	5.10	13.28	2.10	20.10	171.68	0.00	0.00	51.00	168.99	0.00	44.32	677.37	
4 Bradford	3.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	25.70	0.00	2.48	32.36	
5 Brevard	641.92	43.50	75.84	21.00	60.90	413.60	0.00	0.00	123.25	718.20	122.70	392.16	2,613.07	
6 Broward	2,223.04	80.40	109.76	24.90	336.90	2,854.40	0.00	0.00	125.25	824.68	77.10	1,669.52	8,325.95	
7 Calhoun	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.68	0.00	6.64	46.32	
8 Charlotte	89.60	2.40	0.00	0.00	2.70	218.72	0.00	0.00	2.00	184.85	23.40	56.96	580.63	
9 Citrus	77.76	0.90	45.44	13.20	0.00	0.00	0.00	0.00	5.25	80.20	0.90	60.80	284.45	
10 Clay	317.60	8.10	37.92	11.10	62.40	350.24	0.00	0.00	2.25	293.95	16.50	23.52	1,123.58	
11 Collier	355.20	0.00	0.00	0.00	31.80	526.56	72.05	0.00	15.25	317.73	0.00	148.00	1,466.59	
12 Columbia	36.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.75	32.60	12.00	25.04	119.35	
13 Dade	3,742.56	82.50	433.60	134.10	256.20	1,826.08	0.00	0.00	113.00	869.60	172.50	810.40	8,440.54	
14 DeSoto	8.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	20.00	3.30	15.92	57.18	
15 Dixie	10.24	0.00	0.00	0.00	0.00	0.00	0.00	0.77	1.50	20.13	2.70	10.96	46.30	
16 Duval	911.36	10.50	303.52	73.50	49.20	270.40	0.00	0.00	114.50	189.37	55.20	218.08	2,195.63	
17 Escambia	175.04	0.00	82.88	27.60	0.00	0.00	0.00	0.00	5.25	500.76	0.00	51.04	842.57	
18 Flagler	63.20	0.00	27.04	7.80	1.80	61.60	0.00	0.00	24.50	49.10	24.30	42.40	301.74	
19 Franklin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.12	0.50	5.33	0.00	1.12	7.07	
20 Gadsden	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	19.10	2.10	22.08	51.92	
21 Gilchrist	0.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.50	54.15	4.80	21.28	87.69	
22 Glades	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.40	0.30	0.00	4.18	
23 Gulf	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.83	0.00	5.20	9.03	
24 Hamilton	2.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	7.20	0.00	5.92	15.86	
25 Hardee	10.40	0.00	0.00	0.00	0.00	0.00	0.00	6.61	0.25	40.88	0.00	17.36	75.50	
26 Hendry	27.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	86.90	0.00	0.00	124.74	
27 Hernando	130.08	0.00	58.08	13.50	9.90	65.92	0.00	0.00	19.00	129.65	6.60	129.68	562.41	
28 Highlands	37.60	0.30	22.08	4.50	0.00	0.00	0.00	0.00	6.00	48.68	6.00	40.08	165.24	
29 Hillsborough	2,332.48	34.20	400.80	126.60	5.70	160.80	0.00	0.00	118.75	1,419.00	56.70	835.44	5,490.47	
30 Holmes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.42	0.50	20.80	0.00	7.28	32.00	
31 Indian River	129.76	1.50	44.00	12.60	0.00	0.00	0.00	0.00	8.50	81.95	9.90	40.88	329.09	
32 Jackson	4.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	84.20	0.00	22.08	111.42	
33 Jefferson	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	1.60	0.00	0.00	3.60	
34 Lafayette	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.75	0.00	39.00	0.90	15.04	66.69	
35 Lake	243.52	10.50	0.00	0.00	2.40	52.32	0.00	0.00	22.00	399.75	31.20	174.08	935.77	
36 Lee	353.60	9.60	256.96	75.90	171.60	1,003.04	0.00	0.00	21.25	472.15	36.60	469.52	2,870.22	
37 Leon	467.20	0.00	51.84	13.80	0.00	0.00	0.00	0.00	5.25	204.41	0.00	48.08	790.58	
38 Levy	8.48	0.00	0.00	0.00	0.00	0.00	139.92	6.98	4.75	44.60	0.00	24.32	229.05	
39 Liberty	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.30	0.00	4.24	30.70	
40 Madison	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	3.00	19.52	28.52	
41 Manatee	286.24	0.00	38.56	10.50	50.70	304.96	0.00	0.00	7.00	256.95	0.00	45.68	1,000.59	
42 Marion	146.56	0.00	80.80	24.60	20.70	206.08	0.00	0.00	5.50	225.11	0.00	0.00	709.35	
43 Martin	184.16	4.80	45.76	12.30	0.00	112.80	0.00	0.00	14.75	129.45	29.70	78.00	611.72	
44 Monroe	92.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	43.13	0.00	12.88	149.17	
45 Nassau	84.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	149.58	0.00	28.48	271.38	
46 Okaloosa	225.92	0.00	23.20	5.40	0.30	155.68	0.00	0.00	0.00	241.13	23.10	0.00	674.73	
47 Okeechobee	18.72	2.40	0.00	0.00	0.00	0.00	0.00	0.00	1.50	58.60	4.20	13.52	98.94	
48 Orange	2,425.92	34.20	277.12	56.70	44.70	414.72	0.00	0.00	58.75	883.58	45.90	1,119.68	5,361.27	
49 Osceola	458.40	0.90	94.40	30.00	0.00	16.48	0.00	0.00	19.50	284.35	30.60	134.32	1,068.95	
50 Palm Beach	1,914.88	0.00	438.56	114.30	537.90	4,439.84	0.00	0.00	67.25	1,288.53	1.50	267.04	9,069.80	
51 Pasco	789.12	30.00	91.84	27.00	31.20	468.96	0.00	0.00	33.50	164.71	21.30	174.64	1,832.27	
52 Pinellas	887.04	17.40	248.00	66.60	42.90	336.96	0.00	0.00	103.00	490.60	89.70	532.08	2,814.28	
53 Polk	334.56	5.40	130.24	26.10	19.80	138.40	0.00	0.00	44.75	390.75	3.30	121.44	1,214.74	
54 Putnam	5.28	0.00	0.00	0.00	18.30	140.48	0.00	0.00	10.75	33.20	5.70	19.12	232.83	
55 St. Johns	1,000.96	0.00	135.84	32.40	36.60	218.72	0.00	0.00	12.50	547.61	0.00	125.84	2,110.47	
56 St. Lucie	39.68	0.30	50.72	10.50	14.70	390.56	0.00	0.00	20.25	354.20	72.60	338.48	1,291.99	
57 Santa Rosa	229.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	274.05	0.00	122.96	627.27	
58 Sarasota	514.56	3.90	230.88	58.50	83.70	630.08	0.00	0.00	16.00	310.50	8.40	121.52	1,978.04	
59 Seminole	1,177.44	7.50	127.36	37.80	0.00	0.00	0.00	0.00	20.50	569.65	16.50	170.96	2,127.71	
60 Sumter	69.12	1.50	0.00	0.00	0.00	21.28	0.00	0.16	0.00	151.65	9.00	59.36	312.07	
61 Suwannee	17.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.25	53.25	0.00	10.64	83.26	
62 Taylor	1.76	0.00	0.00	0.00	0.00	0.00	145.09	4.98	0.00	11.30	0.00	0.00	163.13	
63 Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.56	0.00	53.33	0.00	10.08	71.97	
64 Volusia	251.68	0.00	216.64	53.40	38.10	237.44	0.00	0.00	81.50	433.28	41.10	134.40	1,487.54	
65 Wakulla	9.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.25	45.30	0.30	0.00	59.61	
66 Walton	88.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	125.03	0.00	53.52	270.35	
67 Washington	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88.28	0.00	7.76	96.04	
69 FAMU Lab School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.72	0.72	
70 FAU - Palm Beach	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.00	0.90	0.00	1.15	
71 FAU - St. Lucie	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
72 FSU Lab - Broward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112.08	112.08	
73 FSU Lab - Leon	17.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	14.00	1.20	18.08	52	

2022-23 FEFP Second Calculation
Florida Price Level Index (FPLI) and District Cost Differential (DCD)

District	2019		2020		2021		Three-Year	80%	Add	District
	FPLI		FPLI		FPLI		Average	Average		
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-		
1 Alachua	97.45	97.12	97.77	97.45	77.96	97.96	0.9796			
2 Baker	96.45	96.21	92.56	95.07	76.06	96.06	0.9606			
3 Bay	95.83	95.94	96.49	96.09	76.87	96.87	0.9687			
4 Bradford	95.83	95.58	90.31	93.91	75.13	95.13	0.9513			
5 Brevard	98.36	98.64	99.41	98.80	79.04	99.04	0.9904			
6 Broward	102.04	102.06	103.25	102.45	81.96	101.96	1.0196			
7 Calhoun	91.43	91.54	87.86	90.28	72.22	92.22	0.9222			
8 Charlotte	98.71	98.68	96.79	98.06	78.45	98.45	0.9845			
9 Citrus	92.98	93.25	92.38	92.87	74.30	94.30	0.9430			
10 Clay	98.38	98.13	95.90	97.47	77.98	97.98	0.9798			
11 Collier	106.47	106.45	106.70	106.54	85.23	105.23	1.0523			
12 Columbia	93.08	92.78	91.89	92.58	74.07	94.07	0.9407			
13 Dade	101.92	101.96	102.34	102.07	81.66	101.66	1.0166			
14 DeSoto	97.26	97.55	91.89	95.57	76.45	96.45	0.9645			
15 Dixie	92.54	92.23	87.40	90.72	72.58	92.58	0.9258			
16 Duval	100.68	100.43	101.05	100.72	80.58	100.58	1.0058			
17 Escambia	96.75	96.79	96.94	96.83	77.46	97.46	0.9746			
18 Flagler	94.58	94.80	94.11	94.50	75.60	95.60	0.9560			
19 Franklin	90.28	90.81	91.73	90.94	72.75	92.75	0.9275			
20 Gadsden	93.91	93.62	91.30	92.94	74.35	94.35	0.9435			
21 Gilchrist	94.34	94.03	90.02	92.80	74.24	94.24	0.9424			
22 Glades	98.79	98.77	92.46	96.67	77.34	97.34	0.9734			
23 Gulf	92.43	92.54	92.13	92.37	73.89	93.89	0.9389			
24 Hamilton	90.22	89.99	88.58	89.60	71.68	91.68	0.9168			
25 Hardee	95.64	96.31	91.45	94.47	75.57	95.57	0.9557			
26 Hendry	100.27	100.25	92.83	97.78	78.23	98.23	0.9823			
27 Hernando	95.99	96.07	92.46	94.84	75.87	95.87	0.9587			
28 Highlands	94.67	94.65	91.52	93.61	74.89	94.89	0.9489			
29 Hillsborough	100.64	100.73	101.33	100.90	80.72	100.72	1.0072			
30 Holmes	92.40	92.12	87.69	90.74	72.59	92.59	0.9259			
31 Indian River	99.93	99.93	99.75	99.87	79.90	99.90	0.9990			
32 Jackson	90.30	90.08	90.35	90.24	72.19	92.19	0.9219			
33 Jefferson	93.62	93.33	90.39	92.45	73.96	93.96	0.9396			
34 Lafayette	90.75	90.45	88.32	89.84	71.87	91.87	0.9187			
35 Lake	97.80	97.46	95.21	96.82	77.46	97.46	0.9746			
36 Lee	102.78	102.75	100.96	102.16	81.73	101.73	1.0173			
37 Leon	96.40	96.10	96.91	96.47	77.18	97.18	0.9718			
38 Levy	94.28	93.97	90.41	92.89	74.31	94.31	0.9431			
39 Liberty	91.80	91.52	88.37	90.56	72.45	92.45	0.9245			
40 Madison	90.37	90.09	89.12	89.86	71.89	91.89	0.9189			
41 Manatee	98.73	99.42	99.49	99.21	79.37	99.37	0.9937			
42 Marion	93.37	93.51	93.31	93.40	74.72	94.72	0.9472			
43 Martin	102.17	102.11	101.86	102.05	81.64	101.64	1.0164			
44 Monroe	106.07	106.51	106.78	106.45	85.16	105.16	1.0516			
45 Nassau	98.62	98.69	97.82	98.38	78.70	98.70	0.9870			
46 Okaloosa	98.89	98.59	98.78	98.75	79.00	99.00	0.9900			
47 Okeechobee	97.49	97.44	91.51	95.48	76.38	96.38	0.9638			
48 Orange	101.13	100.78	101.50	101.14	80.91	100.91	1.0091			
49 Osceola	98.81	98.46	97.84	98.37	78.70	98.70	0.9870			
50 Palm Beach	105.18	105.45	105.78	105.47	84.38	104.38	1.0438			
51 Pasco	98.01	98.10	96.87	97.66	78.13	98.13	0.9813			
52 Pinellas	99.85	100.03	100.52	100.13	80.11	100.11	1.0011			
53 Polk	96.00	96.08	96.82	96.30	77.04	97.04	0.9704			
54 Putnam	94.62	94.38	90.56	93.19	74.55	94.55	0.9455			
55 St. Johns	100.95	100.26	99.66	100.29	80.23	100.23	1.0023			
56 St. Lucie	100.26	100.20	97.09	99.18	79.35	99.35	0.9935			
57 Santa Rosa	96.37	95.85	93.81	95.34	76.27	96.27	0.9627			
58 Sarasota	101.23	101.94	102.55	101.91	81.53	101.53	1.0153			
59 Seminole	99.58	99.24	99.36	99.39	79.51	99.51	0.9951			
60 Sumter	95.74	96.20	97.11	96.35	77.08	97.08	0.9708			
61 Suwannee	91.07	90.77	90.07	90.64	72.51	92.51	0.9251			
62 Taylor	90.51	90.24	89.80	90.18	72.15	92.15	0.9215			
63 Union	94.61	94.37	89.08	92.69	74.15	94.15	0.9415			
64 Volusia	96.00	95.67	94.81	95.49	76.39	96.39	0.9639			
65 Wakulla	94.02	93.73	92.36	93.37	74.70	94.70	0.9470			
66 Walton	97.37	98.03	98.74	98.05	78.44	98.44	0.9844			
67 Washington	92.14	92.25	89.48	91.29	73.03	93.03	0.9303			
69 FAMU Lab School	96.40	96.10	96.91	96.47	77.18	97.18	0.9718			
70 FAU - Palm Beach	105.18	105.45	105.78	105.47	84.38	104.38	1.0438			
71 FAU - St. Lucie	100.26	100.20	97.09	99.18	79.35	99.35	0.9935			
72 FSU Lab - Broward	102.04	102.06	103.25	102.45	81.96	101.96	1.0196			
73 FSU Lab - Leon	96.40	96.10	96.91	96.47	77.18	97.18	0.9718			
74 UF Lab School	97.45	97.12	97.77	97.45	77.96	97.96	0.9796			
75 Virtual School	100.00	100.00	100.00	100.00	80.00	100.00	1.0000			

Program Name	Program Number	Program Cost Factor
1 Basic Programs		
Basic Education Grades K-3	101	1.126
Basic Education Grades 4-8	102	1.000
Basic Education Grades 9-12	103	0.999
2 Special Programs for At-Risk Students		
ESOL/Intensive English Grades K-12	130	1.206
3 Special Programs for Exceptional Students		
ESE Support Level IV	254	3.674
ESE Support Level V	255	5.401
4 Special Programs for Career Education (9-12)		
Career Education Grades 9-12	300	0.999

2022-23 FEFP Second Calculation
Sparsity Supplement

District	2022-23 Nonvirtual Unweighted FTE ¹	High School Centers	High School Centers Capped at 4	Sparsity Index 1,000 Minimum ²	Sparsity Factor	2022-23 Funded Nonvirtual Weighted FTE	Initial Computed Sparsity Supplement ³	Funds Per FTE	Computed Sparsity Supplement
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-10-
1 Alachua	29,510.37	7	4	7,378	0.0000	32,021.53	0	0.00	0
2 Baker	4,836.27	1	1	4,836	0.0361	5,212.34	863,669	178.58	863,669
3 Bay	25,972.94	5	4	6,493	0.0098	29,906.85	1,339,020	51.55	2,597,409
4 Bradford	2,927.36	1	1	2,927	0.0857	3,134.91	1,232,747	421.11	1,232,747
5 Brevard	74,351.82	16	3	24,784	0.0000	81,951.84	0	0.00	0
6 Broward	262,581.95	31	3	87,527	0.0000	290,143.91	0	0.00	0
7 Calhoun	2,003.00	2	2	1,002	0.1876	2,202.97	1,895,362	946.26	1,895,362
8 Charlotte	16,566.51	3	3	5,522	0.0239	18,323.20	2,010,616	121.37	2,010,616
9 Citrus	15,562.88	3	3	5,188	0.0296	16,746.17	2,273,145	146.06	2,273,145
10 Clay	38,712.93	7	3	12,904	0.0000	42,294.04	0	0.00	0
11 Collier	48,036.93	8	3	16,012	0.0000	54,019.72	0	0.00	0
12 Columbia	10,211.15	2	2	5,106	0.0311	10,905.43	1,553,856	152.17	1,553,856
13 Dade	347,005.06	50	3	115,668	0.0000	380,466.47	0	0.00	0
14 DeSoto	4,525.51	1	1	4,526	0.0424	4,799.65	933,339	206.24	933,339
15 Dixie	2,160.33	1	1	2,160	0.1166	2,338.32	1,251,068	579.11	1,251,068
16 Duval	131,218.85	21	3	43,740	0.0000	143,095.58	0	0.00	0
17 Escambia	38,805.31	7	3	12,935	0.0000	42,200.91	0	0.00	0
18 Flagler	13,434.98	2	2	6,717	0.0069	14,521.10	460,303	34.26	1,343,519
19 Franklin	1,127.52	1	1	1,128	0.1778	1,228.93	1,002,082	888.75	1,002,082
20 Gadsden	4,646.28	1	1	4,646	0.0399	5,025.32	919,821	197.97	919,821
21 Gilchrist	2,804.13	2	2	1,402	0.1585	3,162.79	2,299,964	820.21	2,299,964
22 Glades	1,694.34	1	1	1,694	0.1407	1,799.66	1,161,338	685.42	1,161,338
23 Gulf	1,865.59	2	2	1,000	0.1877	2,057.42	1,771,646	949.64	1,771,646
24 Hamilton	1,602.43	1	1	1,602	0.1460	1,716.66	1,149,987	717.65	1,149,987
25 Hardee	4,882.15	1	1	4,882	0.0352	5,229.55	845,169	173.11	845,169
26 Hendry	7,388.14	2	2	3,694	0.0622	8,012.29	2,287,300	309.59	2,287,300
27 Hernando	25,161.48	5	4	6,290	0.0125	27,571.61	1,577,231	62.68	2,516,257
28 Highlands	12,377.32	3	3	4,126	0.0513	13,277.48	3,126,465	252.60	3,126,465
29 Hillsborough	222,510.66	28	3	74,170	0.0000	245,275.52	0	0.00	0
30 Holmes	3,084.59	4	3	1,028	0.1855	3,257.26	2,771,358	898.45	2,771,358
31 Indian River	17,175.29	2	2	8,588	0.0000	18,696.97	0	0.00	0
32 Jackson	5,670.54	5	3	1,890	0.1300	6,255.32	3,729,287	657.66	3,729,287
33 Jefferson	788.62	1	1	1,000	0.1877	855.65	736,801	934.29	736,801
34 Lafayette	1,155.09	1	1	1,155	0.1757	1,282.32	1,033,734	894.94	1,033,734
35 Lake	47,906.37	8	3	15,969	0.0000	51,816.59	0	0.00	0
36 Lee	98,852.70	15	3	32,951	0.0000	109,008.96	0	0.00	0
37 Leon	33,276.27	5	3	11,092	0.0000	36,054.63	0	0.00	0
38 Levy	5,627.81	4	3	1,876	0.1307	6,182.10	3,706,621	658.63	3,706,621
39 Liberty	1,279.50	1	1	1,280	0.1668	1,452.98	1,111,522	868.72	1,111,522
40 Madison	2,411.54	1	1	2,412	0.1055	2,566.81	1,241,672	514.89	1,241,672
41 Manatee	51,559.42	7	3	17,186	0.0000	55,938.45	0	0.00	0
42 Marion	44,547.99	7	3	14,849	0.0000	49,700.04	0	0.00	0
43 Martin	19,007.19	3	3	6,336	0.0118	21,266.57	1,155,090	60.77	1,900,742
44 Monroe	8,761.71	3	3	2,921	0.0859	9,565.34	3,770,612	430.35	3,770,612
45 Nassau	12,911.44	4	3	4,304	0.0472	13,930.46	3,017,575	233.71	3,017,575
46 Okaloosa	32,699.64	6	3	10,900	0.0000	35,758.54	0	0.00	0
47 Okeechobee	6,420.06	1	1	6,420	0.0107	6,853.80	337,049	52.50	642,002
48 Orange	209,817.19	22	3	69,939	0.0000	236,939.56	0	0.00	0
49 Osceola	77,009.79	9	3	25,670	0.0000	83,657.53	0	0.00	0
50 Palm Beach	193,837.37	25	3	64,612	0.0000	217,331.05	0	0.00	0
51 Pasco	83,209.46	14	3	27,736	0.0000	91,917.72	0	0.00	0
52 Pinellas	95,445.41	16	3	31,815	0.0000	105,435.62	0	0.00	0
53 Polk	115,080.50	17	3	38,360	0.0000	124,524.53	0	0.00	0
54 Putnam	10,248.07	4	3	3,416	0.0701	11,036.37	3,547,521	346.16	3,547,521
55 St. Johns	49,342.84	7	3	16,448	0.0000	54,816.83	0	0.00	0
56 St. Lucie	45,927.27	6	3	15,309	0.0000	49,625.03	0	0.00	0
57 Santa Rosa	29,487.40	6	4	7,372	0.0000	32,524.73	0	0.00	0
58 Sarasota	45,431.21	7	3	15,144	0.0000	50,978.35	0	0.00	0
59 Seminole	67,936.38	9	3	22,645	0.0000	73,908.34	0	0.00	0
60 Sumter	9,054.22	2	2	4,527	0.0424	9,909.67	1,926,124	212.73	1,926,124
61 Suwannee	6,085.37	2	2	3,043	0.0818	6,452.08	2,420,251	397.72	2,420,251
62 Taylor	2,635.11	1	1	2,635	0.0964	2,949.22	1,304,761	495.14	1,304,761
63 Union	2,290.27	1	1	2,290	0.1107	2,478.44	1,258,842	549.65	1,258,842
64 Volusia	63,698.14	10	3	21,233	0.0000	69,581.99	0	0.00	0
65 Wakulla	5,183.46	1	1	5,183	0.0297	5,603.18	762,896	147.18	762,896
66 Walton	11,297.35	4	3	3,766	0.0603	12,163.76	3,365,300	297.88	3,365,300
67 Washington	3,309.53	2	2	1,655	0.1429	3,710.91	2,432,988	735.15	2,432,988
69 FAMU Lab School	612.80	1	1	1,000	0.1877	635.44	547,178	892.91	547,178
70 FAU - Palm Beach	1,301.15	1	1	1,301	0.1653	1,332.61	1,010,514	776.63	1,010,514
71 FAU - St. Lucie	1,457.32	0	0	0	0.0000	1,539.44	0	0.00	0
72 FSU Lab - Broward	706.84	0	0	0	0.0000	877.38	0	0.00	0
73 FSU Lab - Leon	1,788.46	1	1	1,789	0.1354	1,897.47	1,178,235	658.73	1,178,235
74 UF Lab School	1,226.46	1	1	1,226	0.1706	1,287.09	1,007,113	821.15	1,007,113
75 Virtual School	0.00	0	0	0	0.0000	0.00	0	0.00	0
State	2,881,039.51	462	165			3,172,199.30	73,327,172		77,458,408

1. If unweighted FTE is greater than 30,000, district is not eligible for sparsity supplement.
2. If sparsity index is greater than 7,308, sparsity factor is set to zero and district is not eligible for supplement.
3. Funded weighted FTE x Base Student Allocation x Sparsity Factor.

2022-23 FEFP Second Calculation
Sparsity Supplement - Wealth Adjustment (part 1)

District	0.748 Potential Discretionary Local Effort	2022-23 Unweighted FTE	Potential Discretionary Local Effort per FTE	Per FTE Amount Above State Average	Discretionary Wealth Adjustment Amount ¹	Wealth Adjusted Sparsity Supplement ²	Initial Prorated Sparsity Supplement
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	16,275,457	30,172.37	539.42	0.00	0	0	0
2 Baker	1,049,859	4,837.86	217.01	0.00	0	863,669	863,669
3 Bay	18,298,932	26,279.15	696.33	0.00	0	2,597,409	2,597,409
4 Bradford	950,659	2,963.82	320.75	0.00	0	1,232,747	1,232,747
5 Brevard	44,955,268	75,349.51	596.62	0.00	0	0	0
6 Broward	192,119,329	263,621.47	728.77	0.00	0	0	0
7 Calhoun	386,060	2,085.53	185.11	0.00	0	1,895,362	1,895,362
8 Charlotte	20,436,638	16,776.84	1,218.15	498.53	(2,010,616)	0	0
9 Citrus	10,020,761	15,955.44	628.05	0.00	0	2,273,145	2,273,145
10 Clay	11,888,149	39,517.35	300.83	0.00	0	0	0
11 Collier	101,967,669	48,534.91	2,100.91	0.00	0	0	0
12 Columbia	2,848,443	10,373.91	274.58	0.00	0	1,553,856	1,553,856
13 Dade	307,939,276	350,795.41	877.83	0.00	0	0	0
14 DeSoto	1,831,863	4,590.74	399.03	0.00	0	933,339	933,339
15 Dixie	525,507	2,174.07	241.72	0.00	0	1,251,068	1,251,068
16 Duval	71,602,566	134,868.07	530.91	0.00	0	0	0
17 Escambia	19,763,383	39,163.04	504.64	0.00	0	0	0
18 Flagler	10,842,399	13,669.98	793.15	73.53	(1,005,154)	338,365	338,365
19 Franklin	2,257,348	1,177.38	1,917.26	1,197.64	(1,002,082)	0	0
20 Gadsden	1,498,148	4,682.44	319.95	0.00	0	919,821	919,821
21 Gilchrist	841,176	2,857.08	294.42	0.00	0	2,299,964	2,299,964
22 Glades	752,216	1,706.83	440.71	0.00	0	1,161,338	1,161,338
23 Gulf	2,276,870	1,882.38	1,209.57	489.95	(922,272)	849,374	849,374
24 Hamilton	844,095	1,649.37	511.77	0.00	0	1,149,987	1,149,987
25 Hardee	1,600,583	4,926.93	324.86	0.00	0	845,169	845,169
26 Hendry	2,680,492	13,771.40	194.64	0.00	0	2,287,300	2,287,300
27 Hernando	11,115,941	25,661.77	433.17	0.00	0	2,516,257	2,516,257
28 Highlands	5,343,587	12,735.17	419.59	0.00	0	3,126,465	3,126,465
29 Hillsborough	113,584,339	229,392.45	495.15	0.00	0	0	0
30 Holmes	443,246	3,159.29	140.30	0.00	0	2,771,358	2,771,358
31 Indian River	18,531,795	17,315.61	1,070.24	0.00	0	0	0
32 Jackson	1,532,308	5,740.81	266.91	0.00	0	3,729,287	3,729,287
33 Jefferson	637,319	794.98	801.68	82.06	(65,236)	671,565	671,565
34 Lafayette	254,111	1,157.91	219.46	0.00	0	1,033,734	1,033,734
35 Lake	24,775,709	48,736.76	508.36	0.00	0	0	0
36 Lee	96,164,182	99,908.05	962.53	0.00	0	0	0
37 Leon	16,564,521	33,875.42	488.98	0.00	0	0	0
38 Levy	2,125,036	5,687.12	373.66	0.00	0	3,706,621	3,706,621
39 Liberty	256,762	1,291.55	198.80	0.00	0	1,111,522	1,111,522
40 Madison	739,835	2,422.76	305.37	0.00	0	1,241,672	1,241,672
41 Manatee	43,061,809	51,737.07	832.32	0.00	0	0	0
42 Marion	21,351,361	45,361.88	470.69	0.00	0	0	0
43 Martin	22,247,326	19,007.19	1,170.47	450.85	(1,900,742)	0	0
44 Monroe	32,006,358	8,817.22	3,629.98	2,910.36	(3,770,612)	0	0
45 Nassau	10,265,424	13,104.64	783.34	63.72	(835,028)	2,182,547	2,182,547
46 Okaloosa	19,370,904	33,381.04	580.30	0.00	0	0	0
47 Okeechobee	2,896,301	6,553.43	441.95	0.00	0	642,002	642,002
48 Orange	145,446,883	214,553.60	677.90	0.00	0	0	0
49 Osceola	31,784,763	78,752.26	403.60	0.00	0	0	0
50 Palm Beach	206,284,749	194,563.49	1,060.24	0.00	0	0	0
51 Pasco	33,490,989	85,550.75	391.48	0.00	0	0	0
52 Pinellas	89,847,077	95,991.09	935.99	0.00	0	0	0
53 Polk	42,939,374	116,184.44	369.58	0.00	0	0	0
54 Putnam	4,439,585	10,362.25	428.44	0.00	0	3,547,521	3,547,521
55 St. Johns	32,787,323	50,198.06	653.16	0.00	0	0	0
56 St. Lucie	26,091,809	46,381.29	562.55	0.00	0	0	0
57 Santa Rosa	11,786,158	31,175.15	378.06	0.00	0	0	0
58 Sarasota	68,049,473	45,637.78	1,491.08	0.00	0	0	0
59 Seminole	35,811,692	69,901.86	512.31	0.00	0	0	0
60 Sumter	14,238,962	9,126.05	1,560.25	840.63	(1,926,124)	0	0
61 Suwannee	1,829,396	6,295.41	290.59	0.00	0	2,420,251	2,420,251
62 Taylor	1,407,910	2,658.49	529.59	0.00	0	1,304,761	1,304,761
63 Union	259,220	2,290.27	113.18	0.00	0	1,258,842	1,258,842
64 Volusia	40,214,756	65,663.77	612.43	0.00	0	0	0
65 Wakulla	1,481,921	5,184.76	285.82	0.00	0	762,896	762,896
66 Walton	27,620,692	11,400.62	2,422.74	1,703.12	(3,365,300)	0	0
67 Washington	909,099	3,345.91	271.70	0.00	0	2,432,988	2,432,988
69 FAMU Lab School	299,647	612.80	488.98	0.00	0	547,178	547,178
70 FAU - Palm Beach	1,379,531	1,301.15	1,060.24	340.62	(443,198)	567,316	567,316
71 FAU - St. Lucie	819,815	1,457.32	562.55	0.00	0	0	0
72 FSU Lab - Broward	515,124	706.84	728.77	0.00	0	0	0
73 FSU Lab - Leon	875,172	1,789.79	488.98	0.00	0	1,178,235	1,178,235
74 UF Lab School	664,544	1,231.96	539.42	0.00	0	1,007,113	1,007,113
75 Virtual School	35,953,025	50,922.08	706.04	0.00	0	0	0
Slate	2,146,950,009	2,983,464.64	719.62	(17,246,364)	60,212,044	60,212,044	

- Column 2 x column 4 equals the wealth adjustment for districts with 24,000 and fewer FTE students.
- Sum of column 5 and column 9 from previous Sparsity Supplement page. Negative numbers set to zero.

2022-23 FEFP Second Calculation
Sparsity Supplement - Wealth Adjustment (part 2)

District	Discretionary Wealth Adjustment	Total Formula Funds	2022-23 Unweighted FTE	Total Funds per FTE	Total Funds per FTE Amount Below State Average	Total Funds per FTE Amount below State Average	Discretionary Wealth Adj. Offset by Col. 6	Computed Sparsity Supplement	Wealth Adjusted Sparsity Supplement	Sparsity Supplement
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	0	240,636,014	30,172.37	7,975.38	0	0	0	0	0	0
2 Baker	0	39,972,692	4,837.86	8,262.47	0	0	0	863,669	863,669	863,669
3 Bay	0	218,817,552	26,279.15	8,326.66	0	0	0	2,597,409	2,597,409	2,597,409
4 Bradford	0	25,108,552	2,963.82	8,471.69	0	0	0	1,232,747	1,232,747	1,232,747
5 Brevard	0	611,723,105	75,349.51	8,118.47	0	0	0	0	0	0
6 Broward	0	2,157,858,174	263,621.47	8,185.44	0	0	0	0	0	0
7 Calhoun	0	18,266,298	2,085.53	8,758.59	0	0	0	1,895,362	1,895,362	1,895,362
8 Charlotte	(2,010,616)	144,338,813	16,776.84	8,603.46	0	0	(2,010,616)	2,010,616	0	0
9 Citrus	0	127,145,426	15,955.44	7,968.78	0	0	0	2,273,145	2,273,145	2,273,145
10 Clay	0	315,345,784	39,517.35	7,979.93	0	0	0	0	0	0
11 Collier	0	488,375,922	48,534.91	10,062.36	0	0	0	0	0	0
12 Columbia	0	82,804,432	10,373.91	7,981.99	0	0	0	1,553,856	1,553,856	1,553,856
13 Dade	0	2,917,624,625	350,795.41	8,317.17	0	0	0	0	0	0
14 DeSoto	0	37,717,453	4,590.74	8,215.99	0	0	0	933,339	933,339	933,339
15 Dixie	0	18,271,843	2,174.07	8,404.44	0	0	0	1,251,068	1,251,068	1,251,068
16 Duval	0	1,088,701,296	134,868.07	8,072.34	0	0	0	0	0	0
17 Escambia	0	315,267,845	39,163.04	8,050.14	0	0	0	0	0	0
18 Flagler	(1,005,154)	109,209,905	13,669.98	7,989.03	(239)	(3,262,204)	0	1,343,519	1,343,519	1,343,519
19 Franklin	(1,002,082)	10,895,166	1,177.38	9,253.74	0	0	(1,002,082)	1,002,082	0	0
20 Gadsden	0	38,423,700	4,682.44	8,205.91	0	0	0	919,821	919,821	919,821
21 Gilchrist	0	25,358,352	2,857.08	8,875.62	0	0	0	2,299,964	2,299,964	2,299,964
22 Glades	0	15,090,905	1,706.83	8,841.48	0	0	0	1,161,338	1,161,338	1,161,338
23 Gulf	(922,272)	16,463,179	1,882.38	8,745.94	0	0	(922,272)	1,771,646	849,374	849,374
24 Hamilton	0	14,043,255	1,649.37	8,514.31	0	0	0	1,149,987	1,149,987	1,149,987
25 Hardee	0	39,519,550	4,926.93	8,021.13	0	0	0	845,169	845,169	845,169
26 Hendry	0	101,175,325	13,771.40	7,346.77	0	0	0	2,287,300	2,287,300	2,287,300
27 Hernando	0	206,906,078	25,661.77	8,062.81	0	0	0	2,516,257	2,516,257	2,516,257
28 Highlands	0	101,292,534	12,735.17	7,953.76	0	0	0	3,126,465	3,126,465	3,126,465
29 Hillsborough	0	1,863,635,824	229,392.45	8,124.22	0	0	0	0	0	0
30 Holmes	0	26,719,324	3,159.29	8,457.38	0	0	0	2,771,358	2,771,358	2,771,358
31 Indian River	0	144,503,033	17,315.61	8,345.25	0	0	0	0	0	0
32 Jackson	0	48,619,886	5,740.81	8,469.17	0	0	0	3,729,287	3,729,287	3,729,287
33 Jefferson	(65,236)	7,762,342	794.98	9,764.20	0	0	(65,236)	736,801	671,565	671,565
34 Lafayette	0	10,213,753	1,157.91	8,820.85	0	0	0	1,033,734	1,033,734	1,033,734
35 Lake	0	385,534,907	48,736.76	7,910.56	0	0	0	0	0	0
36 Lee	0	854,323,763	99,908.05	8,551.10	0	0	0	0	0	0
37 Leon	0	272,231,932	33,875.42	8,036.27	0	0	0	0	0	0
38 Levy	0	48,608,299	5,687.12	8,547.09	0	0	0	3,706,621	3,706,621	3,706,621
39 Liberty	0	11,711,552	1,291.55	9,067.83	0	0	0	1,111,522	1,111,522	1,111,522
40 Madison	0	20,075,392	2,422.76	8,286.17	0	0	0	1,241,672	1,241,672	1,241,672
41 Manatee	0	421,423,056	51,737.07	8,145.48	0	0	0	0	0	0
42 Marion	0	362,747,181	45,361.88	7,996.74	0	0	0	0	0	0
43 Martin	(1,900,742)	166,844,646	19,007.19	8,777.98	0	0	(1,900,742)	1,900,742	0	0
44 Monroe	(3,770,612)	100,646,440	8,817.22	11,414.76	0	0	(3,770,612)	3,770,612	0	0
45 Nassau	(835,028)	106,935,372	13,104.64	8,160.12	(68)	(885,218)	0	3,017,575	3,017,575	3,017,575
46 Okaloosa	0	273,621,984	33,381.04	8,196.93	0	0	0	0	0	0
47 Okeechobee	0	53,471,042	6,553.43	8,159.25	0	0	0	642,002	642,002	642,002
48 Orange	0	1,754,272,727	214,553.60	8,176.38	0	0	0	0	0	0
49 Osceola	0	626,166,169	78,752.26	7,951.09	0	0	0	0	0	0
50 Palm Beach	0	1,704,705,761	194,563.49	8,761.69	0	0	0	0	0	0
51 Pasco	0	693,454,171	85,550.75	8,105.76	0	0	0	0	0	0
52 Pinellas	0	805,092,309	95,991.09	8,387.16	0	0	0	0	0	0
53 Polk	0	928,103,253	116,184.44	7,988.19	0	0	0	0	0	0
54 Putnam	0	84,151,589	10,362.25	8,120.98	0	0	0	3,547,521	3,547,521	3,547,521
55 St. Johns	0	409,150,514	50,198.06	8,150.72	0	0	0	0	0	0
56 St. Lucie	0	376,197,243	46,381.29	8,110.97	0	0	0	0	0	0
57 Santa Rosa	0	248,967,863	31,175.15	7,986.10	0	0	0	0	0	0
58 Sarasota	0	419,723,293	45,637.78	9,196.84	0	0	0	0	0	0
59 Seminole	0	557,508,507	69,901.86	7,975.59	0	0	0	0	0	0
60 Sumter	(1,926,124)	79,819,619	9,126.05	8,746.35	0	0	(1,926,124)	1,926,124	0	0
61 Suwannee	0	49,025,046	6,295.41	7,787.43	0	0	0	2,420,251	2,420,251	2,420,251
62 Taylor	0	22,596,746	2,658.49	8,499.84	0	0	0	1,304,761	1,304,761	1,304,761
63 Union	0	19,389,538	2,290.27	8,466.05	0	0	0	1,258,842	1,258,842	1,258,842
64 Volusia	0	519,686,696	65,663.77	7,914.36	0	0	0	0	0	0
65 Wakulla	0	41,804,196	5,184.76	8,062.90	0	0	0	762,896	762,896	762,896
66 Walton	(3,365,300)	110,110,602	11,400.62	9,658.30	0	0	(3,365,300)	3,365,300	0	0
67 Washington	0	29,033,655	3,345.91	8,677.36	0	0	0	2,432,988	2,432,988	2,432,988
69 FAMU Lab School	0	5,532,071	612.80	9,027.53	0	0	0	547,178	547,178	547,178
70 FAU - Palm Beach	(443,198)	11,434,258	1,301.15	8,787.81	0	0	(443,198)	1,010,514	567,316	567,316
71 FAU - St. Lucie	0	11,398,661	1,457.32	7,821.66	0	0	0	0	0	0
72 FSU Lab - Broward	0	6,528,734	706.84	9,236.51	0	0	0	0	0	0
73 FSU Lab - Leon	0	14,609,331	1,789.79	8,162.60	0	0	0	1,178,235	1,178,235	1,178,235
74 UF Lab School	0	10,657,002	1,231.96	8,650.44	0	0	0	1,007,113	1,007,113	1,007,113
75 Virtual School	0	301,855,762	50,922.08	5,927.80	0	0	0	0	0	0

State (17,246,364) 24,546,958,819 2,983,464.64 8,227.67 (4,147,422) (15,406,182) 77,458,408 62,052,226 62,052,226

2022-23 FEFP Second Calculation
State-Funded Discretionary Contribution

	2022-23 Unweighted FTE	Potential 0.748 Discretionary Local Effort	Potential 0.748 DLE Per FTE	Per FTE Amount in Lab School District	Total Discretionary Contribution ¹
District	-1-	-2-	-3-	-4-	-5-
1 Alachua	30,172.37	16,275,457	539.42	0.00	0
2 Baker	4,837.86	1,049,859	217.01	0.00	0
3 Bay	26,279.15	18,298,932	696.33	0.00	0
4 Bradford	2,963.82	950,659	320.75	0.00	0
5 Brevard	75,349.51	44,955,268	596.62	0.00	0
6 Broward	263,621.47	192,119,329	728.77	0.00	0
7 Calhoun	2,085.53	386,060	185.11	0.00	0
8 Charlotte	16,776.84	20,436,638	1,218.15	0.00	0
9 Citrus	15,955.44	10,020,761	628.05	0.00	0
10 Clay	39,517.35	11,888,149	300.83	0.00	0
11 Collier	48,534.91	101,967,669	2,100.91	0.00	0
12 Columbia	10,373.91	2,848,443	274.58	0.00	0
13 Dade	350,795.41	307,939,276	877.83	0.00	0
14 DeSoto	4,590.74	1,831,863	399.03	0.00	0
15 Dixie	2,174.07	525,507	241.72	0.00	0
16 Duval	134,868.07	71,602,566	530.91	0.00	0
17 Escambia	39,163.04	19,763,383	504.64	0.00	0
18 Flagler	13,669.98	10,842,399	793.15	0.00	0
19 Franklin	1,177.38	2,257,348	1,917.26	0.00	0
20 Gadsden	4,682.44	1,498,148	319.95	0.00	0
21 Gilchrist	2,857.08	841,176	294.42	0.00	0
22 Glades	1,706.83	752,216	440.71	0.00	0
23 Gulf	1,882.38	2,276,870	1,209.57	0.00	0
24 Hamilton	1,649.37	844,095	511.77	0.00	0
25 Hardee	4,926.93	1,600,583	324.86	0.00	0
26 Hendry	13,771.40	2,680,492	194.64	0.00	0
27 Hernando	25,661.77	11,115,941	433.17	0.00	0
28 Highlands	12,735.17	5,343,587	419.59	0.00	0
29 Hillsborough	229,392.45	113,584,339	495.15	0.00	0
30 Holmes	3,159.29	443,246	140.30	0.00	0
31 Indian River	17,315.61	18,531,795	1,070.24	0.00	0
32 Jackson	5,740.81	1,532,308	266.91	0.00	0
33 Jefferson	794.98	637,319	801.68	0.00	0
34 Lafayette	1,157.91	254,111	219.46	0.00	0
35 Lake	48,736.76	24,775,709	508.36	0.00	0
36 Lee	99,908.05	96,164,182	962.53	0.00	0
37 Leon	33,875.42	16,564,521	488.98	0.00	0
38 Levy	5,687.12	2,125,036	373.66	0.00	0
39 Liberty	1,291.55	256,762	198.80	0.00	0
40 Madison	2,422.76	739,835	305.37	0.00	0
41 Manatee	51,737.07	43,061,809	832.32	0.00	0
42 Marion	45,361.88	21,351,361	470.69	0.00	0
43 Martin	19,007.19	22,247,326	1,170.47	0.00	0
44 Monroe	8,817.22	32,006,358	3,629.98	0.00	0
45 Nassau	13,104.64	10,265,424	783.34	0.00	0
46 Okaloosa	33,381.04	19,370,904	580.30	0.00	0
47 Okeechobee	6,553.43	2,896,301	441.95	0.00	0
48 Orange	214,553.60	145,446,883	677.90	0.00	0
49 Osceola	78,752.26	31,784,763	403.60	0.00	0
50 Palm Beach	194,563.49	206,284,749	1,060.24	0.00	0
51 Pasco	85,550.75	33,490,989	391.48	0.00	0
52 Pinellas	95,991.09	89,847,077	935.99	0.00	0
53 Polk	116,184.44	42,939,374	369.58	0.00	0
54 Putnam	10,362.25	4,439,585	428.44	0.00	0
55 St. Johns	50,198.06	32,787,323	653.16	0.00	0
56 St. Lucie	46,381.29	26,091,809	562.55	0.00	0
57 Santa Rosa	31,175.15	11,786,158	378.06	0.00	0
58 Sarasota	45,637.78	68,049,473	1,491.08	0.00	0
59 Seminole	69,901.86	35,811,892	512.31	0.00	0
60 Sumter	9,126.05	14,238,962	1,560.25	0.00	0
61 Suwannee	6,295.41	1,829,396	290.59	0.00	0
62 Taylor	2,658.49	1,407,910	529.59	0.00	0
63 Union	2,290.27	259,220	113.18	0.00	0
64 Volusia	65,663.77	40,214,756	612.43	0.00	0
65 Wakulla	5,184.76	1,481,921	285.82	0.00	0
66 Walton	11,400.62	27,620,692	2,422.74	0.00	0
67 Washington	3,345.91	909,099	271.70	0.00	0
69 FAMU Lab School	612.80	0	0.00	488.98	299,647
70 FAU - Palm Beach	1,301.15	0	0.00	1,060.24	1,379,531
71 FAU - St. Lucie	1,457.32	0	0.00	562.55	819,815
72 FSU Lab - Broward	706.84	0	0.00	728.77	515,124
73 FSU Lab - Leon	1,789.79	0	0.00	488.98	875,172
74 UF Lab School	1,231.96	0	0.00	539.42	664,544
75 Virtual School	50,922.08	0	0.00	706.04	35,953,025

State 2,983,464.64 2,106,443,151 706.04 4,574.98 40,506,858

1. Discretionary funds per unweighted FTE for school district in which laboratory school district is located x unweighted FTE for laboratory school district. The statewide average discretionary funds per unweighted FTE is used for the Florida Virtual School.

2022-23 FEFP Second Calculation
0.748 Mill Compression Adjustment

District	2022 Tax Roll	Value of 0.748 Mills	2022-23 Unweighted FTE	Value of 0.748 Mills per FTE	Col. 4 Amount Below \$719.62	0.748 Discretionary Millage Levied	Compress to \$719.62 per FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	22,665,241,640	16,275,457	30,172.37	539.42	180.20	0.748	5,437,061
2 Baker	1,462,036,875	1,049,859	4,837.86	217.01	502.61	0.748	2,431,557
3 Bay	25,483,138,186	18,298,932	26,279.15	696.33	23.29	0.748	612,041
4 Bradford	1,323,889,410	950,659	2,963.82	320.75	398.87	0.748	1,182,179
5 Brevard	62,604,819,089	44,955,268	75,349.51	596.62	123.00	0.748	9,267,990
6 Broward	267,545,856,370	192,119,329	263,621.47	728.77	0.00	0.748	0
7 Calhoun	537,628,257	388,060	2,085.53	185.11	534.51	0.748	1,114,737
8 Charlotte	28,460,112,934	20,436,638	16,776.84	1,218.15	0.00	0.748	0
9 Citrus	13,954,936,486	10,020,761	15,955.44	628.05	91.57	0.748	1,461,040
10 Clay	16,555,465,982	11,888,149	39,517.35	300.83	418.79	0.748	16,549,471
11 Collier	142,000,430,001	101,967,669	48,534.91	2,100.91	0.00	0.748	0
12 Columbia	3,966,749,246	2,848,443	10,373.91	274.58	445.04	0.748	4,616,805
13 Dade	428,837,004,339	307,939,276	350,795.41	877.83	0.00	0.748	0
14 DeSoto	2,551,056,890	1,831,863	4,590.74	399.03	320.59	0.748	1,471,745
15 Dixie	731,822,835	525,507	2,174.07	241.72	477.90	0.748	1,038,988
16 Duval	99,713,912,599	71,602,566	134,868.07	530.91	188.71	0.748	25,450,953
17 Escambia	27,522,536,974	19,763,383	39,163.04	504.64	214.98	0.748	8,419,270
18 Flagler	15,099,151,267	10,842,399	13,669.98	793.15	0.00	0.748	0
19 Franklin	3,143,588,897	2,257,348	1,177.38	1,917.26	0.00	0.748	0
20 Gadsden	2,086,324,185	1,498,148	4,682.44	319.95	399.67	0.748	1,871,431
21 Gilchrist	1,171,423,200	841,176	2,857.08	294.42	425.20	0.748	1,214,830
22 Glades	1,047,538,341	752,216	1,706.83	440.71	278.91	0.748	476,052
23 Gulf	3,170,775,022	2,276,870	1,882.38	1,209.57	0.00	0.748	0
24 Hamilton	1,175,488,129	844,095	1,649.37	511.77	207.85	0.748	342,822
25 Hardee	2,228,976,440	1,600,583	4,926.93	324.86	394.76	0.748	1,944,955
26 Hendry	3,732,859,455	2,680,492	13,771.40	194.64	524.98	0.748	7,229,710
27 Hernando	15,480,087,369	11,115,941	25,661.77	433.17	286.45	0.748	7,350,814
28 Highlands	7,441,492,775	5,343,587	12,735.17	419.59	300.03	0.748	3,820,933
29 Hillsborough	158,177,834,006	113,584,339	229,392.45	495.15	224.47	0.748	51,491,723
30 Holmes	617,265,857	443,246	3,159.29	140.30	579.32	0.748	1,830,240
31 Indian River	25,807,424,289	18,531,795	17,315.61	1,070.24	0.00	0.748	0
32 Jackson	2,133,895,780	1,532,308	5,740.81	266.91	452.71	0.748	2,598,922
33 Jefferson	887,531,843	637,319	794.98	801.68	0.00	0.748	0
34 Lafayette	353,875,324	254,111	1,157.91	219.46	500.16	0.748	579,140
35 Lake	34,502,714,714	24,775,709	48,736.76	508.36	211.26	0.748	10,296,128
36 Lee	133,918,480,158	96,164,182	99,908.05	962.53	0.00	0.748	0
37 Leon	23,067,793,019	16,564,521	33,875.42	488.98	230.64	0.748	7,813,027
38 Levy	2,959,330,005	2,125,036	5,687.12	373.66	345.96	0.748	1,967,516
39 Liberty	357,567,161	256,762	1,291.55	198.80	520.82	0.748	672,665
40 Madison	1,030,295,420	739,835	2,422.76	305.37	414.25	0.748	1,003,628
41 Manatee	59,967,982,716	43,061,809	51,737.07	832.32	0.00	0.748	0
42 Marion	29,733,959,233	21,351,361	45,361.88	470.69	248.93	0.748	11,291,933
43 Martin	30,981,681,180	22,247,326	19,007.19	1,170.47	0.00	0.748	0
44 Monroe	44,572,134,368	32,006,358	8,817.22	3,629.98	0.00	0.748	0
45 Nassau	14,295,655,605	10,265,424	13,104.64	783.34	0.00	0.748	0
46 Okaloosa	26,975,969,801	19,370,904	33,381.04	580.30	139.32	0.748	4,650,646
47 Okeechobee	4,033,396,569	2,896,301	6,553.43	441.95	277.67	0.748	1,819,691
48 Orange	202,549,692,019	145,446,883	214,553.60	677.90	41.72	0.748	8,951,176
49 Osceola	44,263,539,646	31,784,763	78,752.26	403.60	316.02	0.748	24,887,289
50 Palm Beach	287,272,655,931	206,284,749	194,563.49	1,060.24	0.00	0.748	0
51 Pasco	46,639,634,677	33,490,989	85,550.75	391.48	328.14	0.748	28,072,623
52 Pinellas	125,121,263,640	89,847,077	95,991.09	935.99	0.00	0.748	0
53 Polk	59,797,479,953	42,939,374	116,184.44	369.58	350.04	0.748	40,669,201
54 Putnam	6,182,576,819	4,439,585	10,362.25	428.44	291.18	0.748	3,017,280
55 St. Johns	45,659,707,648	32,787,323	50,198.06	653.16	66.46	0.748	3,336,163
56 St. Lucie	36,335,518,040	26,091,809	46,381.29	562.55	157.07	0.748	7,285,109
57 Santa Rosa	16,413,433,562	11,786,158	31,175.15	378.06	341.56	0.748	10,648,184
58 Sarasota	94,765,866,616	68,049,473	45,637.78	1,491.08	0.00	0.748	0
59 Seminole	49,871,451,145	35,811,692	69,901.86	512.31	207.31	0.748	14,491,355
60 Sumter	19,829,214,333	14,238,962	9,126.05	1,560.25	0.00	0.748	0
61 Suwannee	2,547,621,615	1,829,396	6,295.41	290.59	429.03	0.748	2,700,920
62 Taylor	1,960,659,389	1,407,910	2,658.49	529.59	190.03	0.748	505,193
63 Union	360,990,536	259,220	2,290.27	113.18	606.44	0.748	1,388,911
64 Volusia	56,003,169,364	40,214,756	65,663.77	612.43	107.19	0.748	7,038,500
65 Wakulla	2,063,726,982	1,481,921	5,184.76	285.82	433.80	0.748	2,249,149
66 Walton	38,464,644,884	27,620,692	11,400.62	2,422.74	0.00	0.748	0
67 Washington	1,266,012,959	909,099	3,345.91	271.70	447.92	0.748	1,498,700
69 FAMU Lab School	0	299,647	612.80	488.98	230.64	0.000	141,336
70 FAU - Palm Beach	0	1,379,531	1,301.15	1,060.24	0.00	0.000	0
71 FAU - St. Lucie	0	819,815	1,457.32	562.55	157.07	0.000	228,901
72 FSU Lab - Broward	0	515,124	706.84	728.77	0.00	0.000	0
73 FSU Lab - Leon	0	875,172	1,789.79	488.98	230.64	0.000	412,797
74 UF Lab School	0	664,544	1,231.96	539.42	180.20	0.000	221,999
75 Virtual School	0	35,953,025	50,922.08	706.04	13.58	0.000	691,522

State 2,933,437,989,999 2,146,950,009 2,983,464.64 719.62 357,756,951

2022-23 FEFP Second Calculation
DJJ Supplemental Allocation

District	2022-23 Grades PK-12 Unweighted FTE	2022-23 Grades PK-12 Weighted FTE	\$922.54 x WFTE	District Cost Differential	Grades PK-12 DJJ Total Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	127.63	130.04	119,967	0.9796	117,520
2 Baker	0.00	0.00	0	0.9606	0
3 Bay	29.43	29.41	27,132	0.9687	26,283
4 Bradford	0.00	0.00	0	0.9513	0
5 Brevard	100.93	100.88	93,066	0.9904	92,173
6 Broward	211.52	220.55	203,466	1.0196	207,454
7 Calhoun	0.00	0.00	0	0.9222	0
8 Charlotte	0.00	0.00	0	0.9845	0
9 Citrus	156.79	156.66	144,525	0.9430	136,287
10 Clay	106.70	106.64	98,380	0.9798	96,393
11 Collier	65.57	67.64	62,401	1.0523	65,665
12 Columbia	0.00	0.00	0	0.9407	0
13 Dade	174.46	175.09	161,528	1.0166	164,209
14 DeSoto	0.00	0.00	0	0.9645	0
15 Dixie	0.00	0.00	0	0.9258	0
16 Duval	168.90	169.69	156,546	1.0058	157,454
17 Escambia	120.41	120.34	111,018	0.9746	108,198
18 Flagler	0.00	0.00	0	0.9560	0
19 Franklin	0.00	0.00	0	0.9275	0
20 Gadsden	0.00	0.00	0	0.9435	0
21 Gilchrist	0.00	0.00	0	0.9424	0
22 Glades	0.00	0.00	0	0.9734	0
23 Gulf	0.00	0.00	0	0.9389	0
24 Hamilton	35.77	35.74	32,972	0.9168	30,229
25 Hardee	0.00	0.00	0	0.9557	0
26 Hendry	0.00	0.00	0	0.9823	0
27 Hernando	70.62	72.14	66,552	0.9587	63,803
28 Highlands	0.00	0.00	0	0.9489	0
29 Hillsborough	359.25	380.87	351,368	1.0072	353,898
30 Holmes	0.00	0.00	0	0.9259	0
31 Indian River	0.00	0.00	0	0.9990	0
32 Jackson	27.03	27.00	24,909	0.9219	22,964
33 Jefferson	0.00	0.00	0	0.9396	0
34 Lafayette	0.00	0.00	0	0.9187	0
35 Lake	9.12	9.11	8,404	0.9746	8,191
36 Lee	117.69	122.68	113,177	1.0173	115,135
37 Leon	106.67	109.68	101,184	0.9718	98,331
38 Levy	0.00	0.00	0	0.9431	0
39 Liberty	53.88	65.33	60,270	0.9245	55,720
40 Madison	20.99	20.98	19,355	0.9189	17,785
41 Manatee	166.93	166.84	153,917	0.9937	152,947
42 Marion	166.84	166.74	153,824	0.9472	145,702
43 Martin	0.00	0.00	0	1.0164	0
44 Monroe	0.00	0.00	0	1.0516	0
45 Nassau	0.00	0.00	0	0.9870	0
46 Okaloosa	113.04	113.09	104,330	0.9900	103,287
47 Okeechobee	102.82	102.73	94,773	0.9638	91,342
48 Orange	188.62	188.67	174,056	1.0091	175,640
49 Osceola	59.33	59.30	54,707	0.9870	53,996
50 Palm Beach	125.29	128.41	118,463	1.0438	123,652
51 Pasco	95.22	96.21	88,758	0.9813	87,098
52 Pinellas	170.34	170.29	157,099	1.0011	157,272
53 Polk	163.54	163.42	150,761	0.9704	146,298
54 Putnam	0.00	0.00	0	0.9455	0
55 St. Johns	88.11	88.04	81,220	1.0023	81,407
56 St. Lucie	88.05	87.98	81,165	0.9935	80,637
57 Santa Rosa	0.00	0.00	0	0.9627	0
58 Sarasota	0.00	0.00	0	1.0153	0
59 Seminole	0.00	0.00	0	0.9951	0
60 Sumter	0.00	0.00	0	0.9708	0
61 Suwannee	0.00	0.00	0	0.9251	0
62 Taylor	0.00	0.00	0	0.9215	0
63 Union	0.00	0.00	0	0.9415	0
64 Volusia	110.52	110.86	102,273	0.9639	98,581
65 Wakulla	0.00	0.00	0	0.9470	0
66 Walton	28.25	28.38	26,182	0.9844	25,774
67 Washington	0.00	0.00	0	0.9303	0
69 FAMU Lab School	0.00	0.00	0	0.9718	0
70 FAU - Palm Beach	0.00	0.00	0	1.0438	0
71 FAU - St. Lucie	0.00	0.00	0	0.9935	0
72 FSU Lab - Broward	0.00	0.00	0	1.0196	0
73 FSU Lab - Leon	0.00	0.00	0	0.9718	0
74 UF Lab School	0.00	0.00	0	0.9796	0
75 Virtual School	0.00	0.00	0	1.0000	0
State	3,730.26	3,791.43	3,497,748		3,461,325

2022-23 FEFP Second Calculation
Safe Schools Allocation

District	Allocation Minimum	Crime Index	Allocation Based on Crime Index	2022-23 Nonvirtual Unweighted FTE	Allocation Based on Unweighted FTE	Total Safe Schools Allocation
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	250,000	8,714	1,186,304	29,510.37	1,315,939	2,752,243
2 Baker	250,000	406	55,272	4,836.27	215,661	520,933
3 Bay	250,000	5,446	741,406	25,972.94	1,158,196	2,149,602
4 Bradford	250,000	371	50,507	2,927.36	130,538	431,045
5 Brevard	250,000	12,950	1,762,984	74,351.82	3,315,527	5,328,511
6 Broward	250,000	47,045	6,404,600	262,581.95	11,709,162	18,363,762
7 Calhoun	250,000	159	21,646	2,003.00	89,319	360,965
8 Charlotte	250,000	1,943	264,516	16,566.51	738,741	1,253,257
9 Citrus	250,000	2,333	317,609	15,562.88	693,986	1,261,595
10 Clay	250,000	3,322	452,250	38,712.93	1,726,303	2,428,553
11 Collier	250,000	4,682	637,397	48,036.93	2,142,083	3,029,480
12 Columbia	250,000	1,849	251,719	10,211.15	455,340	957,059
13 Dade	250,000	79,764	10,858,890	347,005.06	15,473,793	26,582,683
14 DeSoto	250,000	736	100,197	4,525.51	201,803	552,000
15 Dixie	250,000	262	35,668	2,160.33	96,334	382,002
16 Duval	250,000	34,452	4,690,217	131,218.85	5,851,365	10,791,582
17 Escambia	250,000	10,298	1,401,946	38,805.31	1,730,422	3,382,368
18 Flagler	250,000	1,139	155,061	13,434.98	599,098	1,004,159
19 Franklin	250,000	243	33,081	1,127.52	50,279	333,360
20 Gadsden	250,000	498	67,797	4,646.28	207,189	524,986
21 Gilchrist	250,000	121	16,473	2,804.13	125,043	391,516
22 Glades	250,000	128	17,426	1,694.34	75,555	342,981
23 Gulf	250,000	248	33,762	1,865.59	83,191	366,953
24 Hamilton	250,000	324	44,109	1,602.43	71,456	365,565
25 Hardee	250,000	574	78,143	4,882.15	217,707	545,850
26 Hendry	250,000	868	118,168	7,388.14	329,455	697,623
27 Hernando	250,000	2,785	379,144	25,161.48	1,122,011	1,751,155
28 Highlands	250,000	2,185	297,461	12,377.32	551,935	1,099,396
29 Hillsborough	250,000	20,705	2,818,732	222,510.66	9,922,287	12,991,019
30 Holmes	250,000	248	33,762	3,084.59	137,549	421,311
31 Indian River	250,000	2,099	285,753	17,175.29	765,888	1,301,641
32 Jackson	250,000	374	50,915	5,670.54	252,863	553,778
33 Jefferson	250,000	346	47,104	788.62	35,166	332,270
34 Lafayette	250,000	47	6,398	1,155.09	51,508	307,906
35 Lake	250,000	6,341	863,249	47,906.37	2,136,261	3,249,510
36 Lee	250,000	10,218	1,391,055	98,852.70	4,408,080	6,049,135
37 Leon	250,000	9,163	1,247,430	33,276.27	1,483,869	2,981,299
38 Levy	250,000	1,095	149,071	5,627.81	250,958	650,029
39 Liberty	250,000	60	8,168	1,279.50	57,056	315,224
40 Madison	250,000	294	40,024	2,411.54	107,536	397,560
41 Manatee	250,000	8,064	1,097,815	51,559.42	2,299,159	3,646,974
42 Marion	250,000	7,569	1,030,427	44,547.99	1,986,502	3,266,929
43 Martin	250,000	2,132	290,246	19,007.19	847,576	1,387,822
44 Monroe	250,000	1,277	173,848	8,761.71	390,706	814,554
45 Nassau	250,000	1,192	162,276	12,911.44	575,752	988,028
46 Okaloosa	250,000	3,723	506,841	32,699.64	1,458,156	2,214,997
47 Okeechobee	250,000	1,245	169,491	6,420.06	286,286	705,777
48 Orange	250,000	39,690	5,403,307	209,817.19	9,356,255	15,009,562
49 Osceola	250,000	7,433	1,011,912	77,009.79	3,434,052	4,695,964
50 Palm Beach	250,000	33,719	4,590,428	193,837.37	8,643,676	13,484,104
51 Pasco	250,000	8,620	1,173,507	83,209.46	3,710,510	5,134,017
52 Pinellas	250,000	22,163	3,017,221	95,445.41	4,256,141	7,523,362
53 Polk	250,000	12,117	1,649,581	115,080.50	5,131,717	7,031,298
54 Putnam	250,000	1,498	203,934	10,248.07	456,986	910,920
55 St. Johns	250,000	2,566	349,329	49,342.84	2,200,316	2,799,645
56 St. Lucie	250,000	4,497	612,211	45,927.27	2,048,008	2,910,219
57 Santa Rosa	250,000	1,731	235,654	29,487.40	1,314,914	1,800,568
58 Sarasota	250,000	7,621	1,037,506	45,431.21	2,025,887	3,313,393
59 Seminole	250,000	7,397	1,007,011	67,936.38	3,029,447	4,286,458
60 Sumter	250,000	1,246	169,628	9,054.22	403,750	823,378
61 Suwannee	250,000	913	124,294	6,085.37	271,361	645,655
62 Taylor	250,000	689	93,799	2,635.11	117,506	461,305
63 Union	250,000	134	18,242	2,290.27	102,129	370,371
64 Volusia	250,000	10,956	1,491,525	63,698.14	2,840,454	4,581,979
65 Wakulla	250,000	503	68,477	5,183.46	231,143	549,620
66 Walton	250,000	984	133,960	11,297.35	503,776	887,736
67 Washington	250,000	291	39,616	3,309.53	147,580	437,196
69 FAMU Lab School	250,000	0	0	612.80	27,326	277,326
70 FAU - Palm Beach	250,000	0	0	1,301.15	58,021	308,021
71 FAU - St. Lucie	250,000	0	0	1,457.32	64,985	314,985
72 FSU Lab - Broward	250,000	0	0	706.84	31,520	281,520
73 FSU Lab - Leon	250,000	0	0	1,788.64	79,760	329,760
74 UF Lab School	250,000	0	0	1,226.46	54,691	304,691
75 Virtual School ¹	0	0	0	0.00	0	0
State	18,250,000	464,805	63,277,500	2,881,039.51	128,472,500	210,000,000

1. The Florida Virtual School does not receive Safe Schools Funding.

2022-23 FEFP Second Calculation
Exceptional Student Education Guaranteed Allocation - Page 1

District	2021-22 ESE Guaranteed Allocation	2021-22 FTE Programs 111, 112 & 113	2021-22 Funds Per FTE	2022-23 FTE Programs 111, 112 & 113	Change in FTE	Percentage Change	Basic ESE FTE as a Pct of Total FTE	2021-22 Unweighted FTE All Programs	2022-23 Unweighted FTE All Programs
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	11,204,374	6,715.31	1,668.48	7,006.54	291.23	4.34%	22.75%	29,512.26	30,172.37
2 Baker	1,279,015	710.02	1,801.38	709.23	(0.79)	-0.11%	14.59%	4,866.60	4,837.86
3 Bay	8,678,114	4,658.05	1,863.04	4,775.73	117.68	2.53%	17.96%	25,942.90	26,279.15
4 Bradford	1,303,866	774.01	1,684.56	773.48	(0.53)	-0.07%	26.55%	2,914.98	2,963.82
5 Brevard	28,526,205	16,541.74	1,724.50	17,029.15	487.41	2.95%	22.33%	74,081.62	75,349.51
6 Broward	98,294,867	45,844.23	2,144.11	46,417.17	572.94	1.25%	17.45%	262,766.20	263,621.47
7 Calhoun	782,169	457.11	1,711.12	456.90	(0.21)	-0.05%	22.00%	2,078.15	2,085.53
8 Charlotte	6,361,934	3,631.83	1,751.72	3,788.40	156.57	4.31%	22.06%	16,460.61	16,776.84
9 Citrus	7,407,729	2,721.26	2,722.17	2,823.24	101.98	3.75%	17.37%	15,662.51	15,955.44
10 Clay	13,502,110	9,527.43	1,417.18	9,827.45	300.02	3.15%	24.52%	38,861.56	39,517.35
11 Collier	23,058,626	8,365.14	2,756.51	8,594.66	229.52	2.74%	17.60%	47,528.34	48,534.91
12 Columbia	4,128,471	1,832.43	2,253.00	1,866.27	33.84	1.85%	18.04%	10,155.05	10,373.91
13 Dade	131,144,665	67,674.39	1,937.88	69,584.76	1,910.37	2.82%	19.79%	341,926.17	350,795.41
14 DeSoto	1,954,821	727.28	2,687.85	733.06	5.78	0.79%	15.62%	4,656.82	4,590.74
15 Dixie	708,119	469.64	1,507.79	499.05	29.41	6.26%	22.10%	2,125.22	2,174.07
16 Duval	49,967,635	26,228.10	1,905.12	26,846.59	618.49	2.36%	19.71%	133,052.93	134,868.07
17 Escambia	13,909,757	7,698.54	1,806.80	7,836.57	138.03	1.79%	19.80%	38,879.38	39,163.04
18 Flagler	6,649,073	2,370.15	2,805.34	2,430.35	60.20	2.54%	17.68%	13,408.08	13,669.98
19 Franklin	498,773	261.18	1,909.69	252.74	(8.44)	-3.23%	22.16%	1,178.76	1,177.38
20 Gadsden	1,622,310	786.77	2,061.99	779.86	(6.91)	-0.88%	16.65%	4,726.36	4,682.44
21 Gilchrist	1,062,208	600.10	1,770.05	623.00	22.90	3.82%	21.62%	2,776.14	2,857.08
22 Glades	511,087	319.22	1,601.05	317.40	(1.82)	-0.57%	18.67%	1,709.98	1,706.83
23 Gulf	427,575	375.32	1,139.23	345.57	(29.75)	-7.93%	19.80%	1,895.79	1,882.38
24 Hamilton	513,137	195.45	2,625.41	202.43	6.98	3.57%	11.86%	1,648.09	1,649.37
25 Hardee	1,847,377	763.07	2,420.98	772.71	9.64	1.26%	15.49%	4,927.62	4,926.93
26 Hendry	3,629,695	1,761.28	2,060.83	1,845.49	84.21	4.78%	13.06%	13,485.20	13,771.40
27 Hernando	10,894,425	4,325.28	2,518.78	4,796.15	470.87	10.89%	17.67%	24,478.96	25,661.77
28 Highlands	4,443,841	2,269.55	1,958.03	2,308.03	38.48	1.70%	18.13%	12,520.32	12,735.17
29 Hillsborough	81,926,251	41,342.47	1,981.65	42,613.74	1,271.27	3.07%	18.44%	224,198.54	229,392.45
30 Holmes	1,032,680	468.55	2,203.99	470.79	2.24	0.48%	15.09%	3,105.54	3,159.29
31 Indian River	6,054,480	3,108.93	1,947.45	3,173.88	64.95	2.09%	18.03%	17,245.08	17,315.61
32 Jackson	2,281,834	1,054.56	2,163.78	1,057.31	2.75	0.26%	18.08%	5,832.38	5,740.81
33 Jefferson	376,594	143.25	2,628.93	158.98	15.73	10.98%	19.13%	748.81	794.98
34 Lafayette	380,026	258.88	1,467.96	273.16	14.28	5.52%	22.31%	1,160.19	1,157.91
35 Lake	17,579,087	8,534.72	2,059.71	9,099.25	564.53	6.61%	18.24%	46,795.18	48,736.76
36 Lee	35,312,047	13,623.04	2,592.08	13,954.71	331.67	2.43%	13.98%	97,446.64	99,908.05
37 Leon	17,430,268	6,366.02	2,738.02	6,555.40	189.38	2.97%	19.12%	33,303.08	33,875.42
38 Levy	1,946,142	1,156.81	1,682.34	1,197.84	41.03	3.55%	20.65%	5,602.49	5,687.12
39 Liberty	497,323	257.55	1,930.98	257.95	0.40	0.16%	20.12%	1,280.15	1,291.55
40 Madison	992,178	424.32	2,338.28	432.46	8.14	1.92%	17.78%	2,386.27	2,422.76
41 Manatee	20,055,854	9,580.10	2,093.49	9,816.57	236.47	2.47%	18.87%	50,769.18	51,737.07
42 Marion	14,955,414	7,525.95	1,987.18	7,702.97	177.02	2.35%	16.91%	44,504.25	45,361.88
43 Martin	6,866,881	3,342.39	2,054.48	3,450.97	108.58	3.25%	17.98%	18,590.95	19,007.19
44 Monroe	3,438,620	1,880.23	1,828.83	1,940.21	59.98	3.19%	21.80%	8,623.53	8,817.22
45 Nassau	3,617,395	2,129.74	1,698.51	2,244.48	114.74	5.39%	16.77%	12,696.28	13,104.64
46 Okaloosa	13,608,285	5,973.00	2,278.30	6,142.20	169.20	2.83%	18.29%	32,665.21	33,381.04
47 Okeechobee	2,782,539	1,617.12	1,720.68	1,689.62	72.50	4.48%	25.55%	6,329.00	6,553.43
48 Orange	56,558,736	29,128.13	1,941.72	29,993.20	865.07	2.97%	13.85%	210,302.88	214,553.60
49 Osceola	22,457,828	10,959.01	2,049.26	11,702.67	743.66	6.79%	14.58%	75,157.90	78,752.26
50 Palm Beach	68,574,348	38,543.90	1,779.12	39,209.72	665.82	1.73%	20.19%	190,931.25	194,563.49
51 Pasco	31,453,998	14,594.19	2,155.24	15,451.26	857.07	5.87%	17.81%	81,962.42	85,550.75
52 Pinellas	42,451,509	20,466.65	2,074.18	20,633.39	166.74	0.81%	21.22%	96,464.22	95,991.09
53 Polk	43,086,243	20,518.46	2,099.88	21,375.18	856.72	4.18%	18.24%	112,515.90	116,184.44
54 Putnam	3,325,822	2,380.09	1,397.35	2,387.42	7.33	0.31%	23.23%	10,246.78	10,362.25
55 St. Johns	15,524,554	10,066.04	1,542.27	10,588.17	522.13	5.19%	20.98%	47,982.00	50,198.06
56 St. Lucie	19,126,786	6,788.17	2,817.66	7,135.70	347.53	5.12%	15.23%	44,572.81	46,381.29
57 Santa Rosa	10,811,774	4,955.10	2,181.95	5,113.94	158.84	3.21%	16.31%	30,377.36	31,175.15
58 Sarasota	23,160,418	9,989.51	2,318.47	10,373.89	384.38	3.85%	22.27%	44,846.45	45,637.78
59 Seminole	20,277,472	14,360.02	1,412.08	14,928.46	568.44	3.96%	21.21%	67,700.75	69,901.86
60 Sumter	3,852,660	1,725.59	2,232.66	1,758.36	32.77	1.90%	19.36%	8,913.61	9,126.05
61 Suwannee	1,464,758	1,059.91	1,381.96	1,051.53	(8.38)	-0.79%	17.43%	6,081.80	6,295.41
62 Taylor	1,093,910	572.31	1,911.39	570.44	(1.87)	-0.33%	21.75%	2,630.93	2,658.49
63 Union	675,892	492.59	1,372.12	493.14	0.55	0.11%	21.61%	2,279.65	2,290.27
64 Volusia	24,472,767	13,489.80	1,814.17	13,413.52	(76.28)	-0.57%	21.07%	64,018.74	65,663.77
65 Wakulla	1,881,151	1,080.78	1,740.55	1,102.45	21.67	2.01%	21.29%	5,075.45	5,184.76
66 Walton	4,168,378	1,848.90	2,254.52	1,933.46	84.56	4.57%	16.80%	11,003.83	11,400.62
67 Washington	754,476	704.75	1,070.56	710.02	5.27	0.75%	21.36%	3,299.34	3,345.91
69 FAMU Lab School	55,969	33.32	1,679.74	32.25	(1.07)	-3.21%	5.50%	605.84	612.80
70 FAU - Palm Beach	133,245	70.82	1,881.46	69.04	(1.78)	-2.51%	5.49%	1,290.88	1,301.15
71 FAU - St. Lucie	218,569	150.60	1,451.32	152.65	2.05	1.36%	10.52%	1,431.57	1,457.32
72 FSU Lab - Broward	167,825	159.76	1,050.48	165.79	6.03	3.77%	22.64%	705.56	706.84
73 FSU Lab - Leon	334,101	168.48	1,983.03	177.54	9.06	5.38%	9.33%	1,806.24	1,789.79
74 UF Lab School	424,847	178.10	2,385.44	176.00	(2.10)	-1.18%	14.42%	1,234.67	1,231.96
75 Virtual School	2,630,151	1,433.71	1,834.51	1,433.98	0.27	0.02%	2.73%	52,446.16	50,922.08
State	1,064,584,063	533,310.20	1,987.44	548,607.64	15,297.44	2.87%	19.04%	2,923,394.34	2,983,464.64

2022-23 FEFP Second Calculation
Exceptional Student Education Guaranteed Allocation - Page 2

District	2021-22 ESE		Projected Increase (Decrease)		Maximum Workload FTE		Workload FTE	Workload Adjustment	ESE Guaranteed Allocation	Adjusted ESE Guaranteed Allocation
	Total FTE Change	Percent Change	Guaranteed Allocation	111, 112 & 113	Districts > 19.04% Prevalence	Districts < 19.04% Prevalence				
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	660.11	2.24%	11,204,374	291.23	150.42	0.00	150.42	298,951	11,503,325	0
2 Baker	(28.74)	-0.59%	1,279,015	(0.79)	0.00	211.11	(0.79)	(1,423)	1,277,592	0
3 Bay	336.25	1.30%	8,678,114	117.68	0.00	345.50	117.68	233,882	8,911,996	0
4 Bradford	48.84	1.68%	1,303,866	(0.53)	13.00	0.00	(0.53)	(893)	1,302,973	0
5 Brevard	1,267.89	1.71%	28,526,205	487.41	282.86	0.00	282.86	562,167	29,088,372	0
6 Broward	855.27	0.33%	98,294,867	572.94	0.00	4,349.30	572.94	1,138,684	99,433,551	0
7 Calhoun	7.38	0.36%	782,169	(0.21)	1.65	0.00	(0.21)	(359)	781,810	0
8 Charlotte	316.23	1.92%	6,361,934	156.57	69.73	0.00	69.73	138,584	6,500,518	0
9 Citrus	292.93	1.87%	7,407,729	101.98	0.00	316.66	101.98	202,679	7,610,408	0
10 Clay	655.79	1.69%	13,502,110	300.02	161.01	0.00	161.01	319,998	13,822,108	0
11 Collier	1,006.57	2.12%	23,058,626	229.52	0.00	875.91	229.52	458,157	23,514,783	0
12 Columbia	218.86	2.16%	4,128,471	33.84	0.00	142.76	33.84	67,255	4,195,726	0
13 Dade	8,869.24	2.59%	131,144,665	1,910.37	1,752.77	0.00	1,752.77	3,483,525	134,628,190	0
14 DeSoto	(66.08)	-1.42%	1,954,821	5.78	0.00	146.80	5.78	11,487	1,966,308	0
15 Dixie	48.85	2.30%	708,119	29.41	10.80	0.00	10.80	21,464	729,583	0
16 Duval	1,815.14	1.36%	49,967,635	618.49	356.70	0.00	356.70	708,920	50,676,555	0
17 Escambia	283.66	0.73%	13,909,757	138.03	56.20	0.00	56.20	111,694	14,021,451	0
18 Flagler	261.90	1.95%	6,649,073	60.20	0.00	232.61	60.20	119,644	6,768,717	0
19 Franklin	(1.38)	-0.12%	498,773	(8.44)	0.00	0.00	(8.44)	(16,118)	482,655	0
20 Gadsden	(43.92)	-0.93%	1,622,310	(6.91)	0.00	104.77	(6.91)	(14,248)	1,608,062	0
21 Gilchrist	80.94	2.92%	1,062,208	22.90	17.52	0.00	17.52	34,820	1,097,028	0
22 Glades	(3.15)	-0.18%	511,087	(1.82)	0.00	5.76	(1.82)	(2,914)	508,173	0
23 Gulf	(13.41)	-0.71%	427,575	(29.75)	0.00	0.00	(29.75)	(33,892)	393,683	0
24 Hamilton	1.28	0.08%	513,137	6.98	0.00	118.59	6.98	13,872	527,009	0
25 Hardee	(0.69)	-0.01%	1,847,377	9.64	0.00	175.02	9.64	19,159	1,866,536	0
26 Hendry	286.20	2.12%	3,629,695	84.21	0.00	860.79	84.21	167,362	3,797,057	0
27 Hernando	1,182.81	4.83%	10,894,425	470.87	0.00	560.72	470.87	935,826	11,830,251	0
28 Highlands	214.85	1.72%	4,443,841	38.48	0.00	155.23	38.48	76,477	4,520,318	0
29 Hillsborough	5,193.91	2.32%	81,926,251	1,271.27	0.00	2,333.85	1,271.27	2,526,573	84,452,824	0
30 Holmes	53.75	1.73%	1,032,680	2.24	0.00	132.98	2.24	4,452	1,037,132	0
31 Indian River	70.53	0.41%	6,054,480	64.95	0.00	187.96	64.95	129,084	6,183,564	0
32 Jackson	(91.57)	-1.57%	2,281,834	2.75	0.00	38.49	2.75	5,465	2,287,299	0
33 Jefferson	46.17	6.17%	376,594	15.73	8.84	0.00	8.84	17,569	394,163	0
34 Lafayette	(2.28)	-0.20%	380,026	14.28	0.00	0.00	0.00	0	380,026	0
35 Lake	1,941.58	4.15%	17,579,087	564.53	0.00	744.76	564.53	1,121,970	18,701,057	0
36 Lee	2,461.41	2.53%	35,312,047	331.67	0.00	5,399.45	331.67	659,174	35,971,221	0
37 Leon	572.34	1.72%	17,430,268	189.38	109.50	0.00	109.50	217,625	17,647,893	0
38 Levy	84.63	1.51%	1,946,142	41.03	17.47	0.00	17.47	34,721	1,980,863	0
39 Liberty	11.40	0.89%	497,323	0.40	2.29	0.00	0.40	795	498,118	0
40 Madison	36.49	1.53%	992,178	8.14	0.00	36.97	8.14	16,178	1,008,356	0
41 Manatee	967.89	1.91%	20,055,854	236.47	0.00	270.64	236.47	469,970	20,525,824	0
42 Marion	857.63	1.93%	14,955,414	177.02	0.00	1,110.95	177.02	351,817	15,307,231	0
43 Martin	416.24	2.24%	6,866,881	108.58	0.00	276.58	108.58	215,796	7,082,677	0
44 Monroe	193.69	2.25%	3,438,620	59.98	42.31	0.00	42.31	84,089	3,522,709	0
45 Nassau	408.36	3.22%	3,617,395	114.74	0.00	365.38	114.74	228,039	3,845,434	0
46 Okaloosa	715.83	2.19%	13,608,285	169.20	0.00	382.75	169.20	336,275	13,944,560	0
47 Okeechobee	224.43	3.55%	2,782,539	72.50	57.41	0.00	57.41	114,099	2,896,638	0
48 Orange	4,250.72	2.02%	56,558,736	865.07	0.00	11,722.88	865.07	1,719,275	58,278,011	0
49 Osceola	3,594.36	4.78%	22,457,828	743.66	0.00	4,035.42	743.66	1,477,980	23,935,808	0
50 Palm Beach	3,632.24	1.90%	68,574,348	665.82	732.33	0.00	665.82	1,323,277	69,897,625	0
51 Pasco	3,588.33	4.38%	31,453,998	857.07	0.00	1,694.67	857.07	1,703,375	33,157,373	0
52 Pinellas	(473.13)	-0.49%	42,451,509	166.74	0.00	0.00	0.00	0	42,451,509	0
53 Polk	3,668.54	3.26%	43,086,243	856.72	0.00	1,603.06	856.72	1,702,680	44,788,923	0
54 Putnam	115.47	1.13%	3,325,822	7.33	26.90	0.00	7.33	14,568	3,340,390	0
55 St. Johns	2,216.06	4.62%	15,524,554	522.13	465.05	0.00	465.05	924,259	16,448,813	0
56 St. Lucie	1,808.48	4.06%	19,126,786	347.53	0.00	2,042.83	347.53	690,695	19,817,481	0
57 Santa Rosa	797.79	2.63%	10,811,774	158.84	0.00	980.65	158.84	315,685	11,127,459	0
58 Sarasota	791.33	1.76%	23,160,418	384.38	175.82	0.00	175.82	349,432	23,509,850	0
59 Seminole	2,201.11	3.25%	20,277,472	568.44	466.70	0.00	466.70	927,538	21,205,010	0
60 Sumter	212.44	2.38%	3,852,660	32.77	41.07	0.00	32.77	65,128	3,917,788	0
61 Suwannee	213.61	3.51%	1,464,758	(8.38)	0.00	138.74	(8.38)	(11,581)	1,453,177	0
62 Taylor	27.56	1.05%	1,093,910	(1.87)	6.01	0.00	(1.87)	(3,574)	1,090,336	0
63 Union	10.62	0.47%	675,892	0.55	2.32	0.00	0.55	1,093	676,985	0
64 Volusia	1,645.03	2.57%	24,472,767	(76.28)	346.69	0.00	(76.28)	(138,385)	24,334,382	0
65 Wakulla	109.31	2.15%	1,881,151	21.67	23.24	0.00	21.67	43,068	1,924,219	0
66 Walton	396.79	3.61%	4,168,378	84.56	0.00	321.78	84.56	168,058	4,336,436	0
67 Washington	46.57	1.41%	754,476	5.27	9.94	0.00	5.27	10,474	764,950	0
69 FAMU Lab School	6.96	1.15%	55,969	(1.07)	0.00	83.36	(1.07)	(1,797)	54,172	0
70 FAU - Palm Beach	10.27	0.80%	133,245	(1.78)	0.00	176.92	(1.78)	(3,349)	129,896	0
71 FAU - St. Lucie	25.75	1.80%	218,569	2.05	0.00	126.87	2.05	4,074	222,643	0
72 FSU Lab - Broward	1.28	0.18%	167,825	6.03	0.29	0.00	0.29	576	168,401	0
73 FSU Lab - Leon	(16.45)	-0.91%	334,101	9.06	0.00	172.30	9.06	18,006	352,107	0
74 UF Lab School	(2.71)	-0.22%	424,847	(2.10)	0.00	56.47	(2.10)	(5,009)	419,838	0
75 Virtual School	(1,524.08)	-2.91%	2,630,151	0.27	0.00	8,261.85	0.27	537	2,630,688	0
State	60,070.30		1,064,584,063	15,297.44	5,406.84	51,300.09	13,503.79	26,882,534	1,091,466,597	0

2022-23 FEFP Second Calculation
Supplemental Academic Instruction (SAI)

District	2021-22 SAI Allocation	2021-22 Unweighted FTE	2021-22 Funds Per FTE	2022-23 Nonvirtual Unweighted FTE	Change in FTE	Workload Adjustment	Supplemental Academic Instruction Allocation	Adjusted Supplemental Academic Instruction Allocation
District	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	8,183,252	29,512.26	277.28	29,510.37	(1.89)	(524)	8,182,728	0
2 Baker	1,739,491	4,866.60	357.43	4,836.27	(30.33)	(10,841)	1,728,650	0
3 Bay	7,196,479	25,942.90	277.40	25,972.94	30.04	7,478	7,203,957	0
4 Bradford	884,452	2,914.98	303.42	2,927.36	12.38	3,082	887,534	0
5 Brevard	19,879,285	74,081.62	268.34	74,351.82	270.20	67,264	19,946,549	0
6 Broward	57,127,579	262,766.20	217.41	262,581.95	(184.25)	(40,058)	57,087,521	0
7 Calhoun	461,592	2,078.15	222.12	2,003.00	(75.15)	(16,692)	444,900	0
8 Charlotte	3,639,179	16,460.61	221.08	16,566.51	105.90	26,363	3,665,542	0
9 Citrus	3,384,008	15,662.51	216.06	15,562.88	(99.63)	(21,526)	3,362,482	0
10 Clay	9,949,742	38,861.56	256.03	38,712.93	(148.63)	(38,054)	9,911,688	0
11 Collier	10,725,120	47,528.34	225.66	48,036.93	508.59	126,608	10,851,728	0
12 Columbia	3,759,525	10,155.05	370.21	10,211.15	56.10	13,966	3,773,491	0
13 Dade	111,974,160	341,926.17	327.48	347,005.06	5,078.89	1,264,339	113,238,499	0
14 DeSoto	1,781,491	4,656.82	382.56	4,525.51	(131.31)	(50,234)	1,731,257	0
15 Dixie	463,361	2,125.22	218.03	2,160.33	35.11	8,740	472,101	0
16 Duval	32,821,788	133,052.93	246.68	131,218.85	(1,834.08)	(452,431)	32,369,357	0
17 Escambia	10,191,645	38,879.38	262.13	38,805.31	(74.07)	(19,416)	10,172,229	0
18 Flagler	2,869,903	13,408.08	214.04	13,434.98	26.90	6,696	2,876,599	0
19 Franklin	255,487	1,178.76	216.74	1,127.52	(51.24)	(11,106)	244,381	0
20 Gadsden	1,334,573	4,726.36	282.37	4,646.28	(80.08)	(22,612)	1,311,961	0
21 Gilchrist	609,998	2,776.14	219.73	2,804.13	27.99	6,968	616,966	0
22 Glades	413,511	1,709.98	241.82	1,694.34	(15.64)	(3,782)	409,729	0
23 Gulf	380,220	1,895.79	200.56	1,865.59	(30.20)	(6,057)	374,163	0
24 Hamilton	352,938	1,648.09	214.15	1,602.43	(45.66)	(9,778)	343,160	0
25 Hardee	1,066,200	4,927.62	216.37	4,882.15	(45.47)	(9,838)	1,056,362	0
26 Hendry	3,392,478	13,485.20	251.57	7,388.14	(6,097.06)	(1,533,837)	1,858,641	0
27 Hernando	5,759,839	24,478.96	235.30	25,161.48	682.52	169,907	5,929,746	0
28 Highlands	2,502,994	12,520.32	199.91	12,377.32	(143.00)	(28,587)	2,474,407	0
29 Hillsborough	51,565,021	224,198.54	230.00	222,510.66	(1,687.88)	(388,212)	51,176,809	0
30 Holmes	670,603	3,105.54	215.94	3,084.59	(20.95)	(4,524)	666,079	0
31 Indian River	3,741,249	17,245.08	216.95	17,175.29	(69.79)	(15,141)	3,726,108	0
32 Jackson	1,150,323	5,832.38	197.23	5,670.54	(161.84)	(31,920)	1,118,403	0
33 Jefferson	299,216	748.81	399.59	788.62	39.81	9,910	309,126	0
34 Lafayette	199,086	1,160.19	171.60	1,155.09	(5.10)	(875)	198,211	0
35 Lake	10,732,972	46,795.18	229.36	47,906.37	1,111.19	276,620	11,009,592	0
36 Lee	22,904,958	97,446.64	235.05	98,852.70	1,406.06	350,025	23,254,983	0
37 Leon	9,404,062	33,303.08	282.38	33,276.27	(26.81)	(7,571)	9,396,491	0
38 Levy	1,276,337	5,602.49	227.82	5,627.81	25.32	6,303	1,282,640	0
39 Liberty	264,177	1,280.15	206.36	1,279.50	(0.65)	(134)	264,043	0
40 Madison	632,731	2,386.27	265.15	2,411.54	25.27	6,291	639,022	0
41 Manatee	12,549,710	50,769.18	247.19	51,559.42	790.24	196,722	12,746,432	0
42 Marion	13,115,727	44,504.25	294.71	44,547.99	43.74	10,889	13,126,616	0
43 Martin	4,011,147	18,590.95	215.76	19,007.19	416.24	103,619	4,114,766	0
44 Monroe	1,870,934	8,623.53	216.96	8,761.71	138.18	34,399	1,905,333	0
45 Nassau	2,774,646	12,696.28	218.54	12,911.44	215.16	53,562	2,828,208	0
46 Okaloosa	8,885,553	32,665.21	272.02	32,699.64	34.43	8,571	8,894,124	0
47 Okeechobee	1,963,441	6,329.00	310.23	6,420.06	91.06	22,668	1,986,109	0
48 Orange	48,700,460	210,302.88	231.57	209,817.19	(485.69)	(112,471)	48,587,989	0
49 Osceola	16,370,490	75,157.90	217.81	77,009.79	1,851.89	461,009	16,831,499	0
50 Palm Beach	41,985,854	190,931.25	219.90	193,837.37	2,906.12	723,450	42,709,304	0
51 Pasco	21,567,984	81,962.42	263.14	83,209.46	1,247.04	310,438	21,878,422	0
52 Pinellas	22,711,330	96,464.22	235.44	95,445.41	(1,018.81)	(239,869)	22,471,461	0
53 Polk	28,351,547	112,515.90	251.98	115,080.50	2,564.60	638,432	28,989,979	0
54 Putnam	2,954,171	10,246.78	288.30	10,248.07	1.29	321	2,954,492	0
55 St. Johns	9,591,290	47,982.00	199.89	49,342.84	1,360.84	338,768	9,930,058	0
56 St. Lucie	10,889,246	44,572.81	244.30	45,927.27	1,354.46	337,179	11,226,425	0
57 Santa Rosa	8,442,995	30,377.36	277.94	29,487.40	(889.96)	(247,355)	8,195,640	0
58 Sarasota	9,070,186	44,846.45	202.25	45,431.21	584.76	145,570	9,215,756	0
59 Seminole	15,974,964	67,700.75	235.96	67,936.38	235.63	58,658	16,033,622	0
60 Sumter	1,798,841	8,913.61	201.81	9,054.22	140.61	35,003	1,833,844	0
61 Suwannee	1,267,488	6,081.80	208.41	6,085.37	3.57	889	1,268,377	0
62 Taylor	567,265	2,630.93	215.61	2,635.11	4.18	1,041	568,306	0
63 Union	499,533	2,279.65	219.13	2,290.27	10.62	2,644	502,177	0
64 Volusia	16,922,704	64,018.74	264.34	63,698.14	(320.60)	(84,747)	16,837,957	0
65 Wakulla	936,575	5,075.45	184.53	5,183.46	108.01	26,888	963,463	0
66 Walton	2,232,259	11,003.83	202.86	11,297.35	293.52	73,069	2,305,328	0
67 Washington	929,570	3,299.34	281.74	3,309.53	10.19	2,537	932,107	0
69 FAMU Lab School	318,361	605.84	525.49	612.80	6.96	1,733	320,094	0
70 FAU - Palm Beach	328,787	1,290.88	254.70	1,301.15	10.27	2,557	331,344	0
71 FAU - St. Lucie	416,010	1,431.57	290.60	1,457.32	25.75	6,410	422,420	0
72 FSU Lab - Broward	144,263	705.56	204.47	706.84	1.28	319	144,582	0
73 FSU Lab - Leon	305,649	1,806.24	169.22	1,788.64	(17.60)	(2,978)	302,671	0
74 UF Lab School	314,625	1,234.67	254.83	1,226.46	(8.21)	(2,092)	312,533	0
75 Virtual School	0	0.00	0.00	0.00	0.00	0	0	0
State	714,704,630	2,870,948.18	248.94	2,881,039.51	10,091.33	2,534,643	717,239,273	0

District	2021-22 Unweighted FTE	2022-23 Unweighted FTE	FTE Growth	FTE Growth x \$325.05	Prorated Maintenance Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	29,512.26	30,172.37	660.11	214,569	2,143,464
2 Baker	4,866.60	4,837.86	0.00	0	353,459
3 Bay	25,942.90	26,279.15	336.25	109,298	1,884,223
4 Bradford	2,914.98	2,963.82	48.84	15,875	211,714
5 Brevard	74,081.62	75,349.51	1,267.89	412,128	5,380,519
6 Broward	262,766.20	263,621.47	855.27	278,006	19,084,606
7 Calhoun	2,078.15	2,085.53	7.38	2,399	150,935
8 Charlotte	16,460.61	16,776.84	316.23	102,791	1,195,528
9 Citrus	15,662.51	15,955.44	292.93	95,217	1,137,562
10 Clay	38,861.56	39,517.35	655.79	213,165	2,822,500
11 Collier	47,528.34	48,534.91	1,006.57	327,186	3,451,965
12 Columbia	10,155.05	10,373.91	218.86	71,140	737,557
13 Dade	341,926.17	350,795.41	8,869.24	2,882,946	24,833,964
14 DeSoto	4,656.82	4,590.74	0.00	0	338,223
15 Dixie	2,125.22	2,174.07	48.85	15,879	154,354
16 Duval	133,052.93	134,868.07	1,815.14	590,011	9,663,582
17 Escambia	38,879.38	39,163.04	283.66	92,204	2,823,794
18 Flagler	13,408.08	13,669.98	261.90	85,131	973,824
19 Franklin	1,178.76	1,177.38	0.00	0	85,613
20 Gadsden	4,726.36	4,682.44	0.00	0	343,274
21 Gilchrist	2,776.14	2,857.08	80.94	26,310	201,630
22 Glades	1,709.98	1,706.83	0.00	0	124,195
23 Gulf	1,895.79	1,882.38	0.00	0	137,690
24 Hamilton	1,648.09	1,649.37	1.28	416	119,700
25 Hardee	4,927.62	4,926.93	0.00	0	357,891
26 Hendry	13,485.20	13,771.40	286.20	93,029	979,425
27 Hernando	24,478.96	25,661.77	1,182.81	384,472	1,777,897
28 Highlands	12,520.32	12,735.17	214.85	69,837	909,346
29 Hillsborough	224,198.54	229,392.45	5,193.91	1,688,280	16,283,452
30 Holmes	3,105.54	3,159.29	53.75	17,471	225,554
31 Indian River	17,245.08	17,315.61	70.53	22,926	1,252,503
32 Jackson	5,832.38	5,740.81	0.00	0	423,603
33 Jefferson	748.81	794.98	46.17	15,008	54,386
34 Lafayette	1,160.19	1,157.91	0.00	0	84,264
35 Lake	46,795.18	48,736.76	1,941.58	631,111	3,398,716
36 Lee	97,446.64	99,908.05	2,461.41	800,081	7,077,511
37 Leon	33,303.08	33,875.42	572.34	186,039	2,418,790
38 Levy	5,602.49	5,687.12	84.63	27,509	406,907
39 Liberty	1,280.15	1,291.55	11.40	3,706	92,977
40 Madison	2,386.27	2,422.76	36.49	11,861	173,314
41 Manatee	50,769.18	51,737.07	967.89	314,613	3,687,346
42 Marion	44,504.25	45,361.88	857.63	278,773	3,232,326
43 Martin	18,590.95	19,007.19	416.24	135,299	1,350,253
44 Monroe	8,623.53	8,817.22	193.69	62,959	626,324
45 Nassau	12,696.28	13,104.64	408.36	132,737	922,126
46 Okaloosa	32,665.21	33,381.04	715.83	232,681	2,372,461
47 Okeechobee	6,329.00	6,553.43	224.43	72,951	459,673
48 Orange	210,302.88	214,553.60	4,250.72	1,381,697	15,274,216
49 Osceola	75,157.90	78,752.26	3,594.36	1,168,347	5,458,689
50 Palm Beach	190,931.25	194,563.49	3,632.24	1,180,660	13,867,262
51 Pasco	81,962.42	85,550.75	3,588.33	1,166,387	5,952,899
52 Pinellas	96,464.22	95,991.09	0.00	0	7,006,159
53 Polk	112,515.90	116,184.44	3,668.54	1,192,459	8,171,986
54 Putnam	10,246.78	10,362.25	115.47	37,534	744,220
55 St. Johns	47,982.00	50,198.06	2,216.06	720,330	3,484,914
56 St. Lucie	44,572.81	46,381.29	1,808.48	587,846	3,237,306
57 Santa Rosa	30,377.36	31,175.15	797.79	259,322	2,206,296
58 Sarasota	44,846.45	45,637.78	791.33	257,222	3,257,180
59 Seminole	67,700.75	69,901.86	2,201.11	715,471	4,917,079
60 Sumter	8,913.61	9,126.05	212.44	69,054	647,392
61 Suwannee	6,081.80	6,295.41	213.61	69,434	441,719
62 Taylor	2,630.93	2,658.49	27.56	8,958	191,083
63 Union	2,279.65	2,290.27	10.62	3,452	165,570
64 Volusia	64,018.74	65,663.77	1,645.03	534,717	4,649,656
65 Wakulla	5,075.45	5,184.76	109.31	35,531	368,628
66 Walton	11,003.83	11,400.62	396.79	128,977	799,204
67 Washington	3,299.34	3,345.91	46.57	15,138	239,630
69 FAMU Lab School	605.84	612.80	6.96	2,262	44,002
70 FAU - Palm Beach	1,290.88	1,301.15	10.27	3,338	93,756
71 FAU - St. Lucie	1,431.57	1,457.32	25.75	8,370	103,974
72 FSU Lab - Broward	705.56	706.84	1.28	416	51,245
73 FSU Lab - Leon	1,806.24	1,789.79	0.00	0	131,186
74 UF Lab School	1,234.67	1,231.96	0.00	0	89,674
75 Virtual School	52,446.16	50,922.08	0.00	0	3,809,144

State 2,923,394.34 2,983,464.64 62,337.89 20,262,936 212,324,989

2022-23 FEFP Second Calculation
Instructional Materials Allocation - Page 2

District	Dual Enrollment FTE	Dual Enrollment Allocation	ESE FTE	ESE Apps Allocation	Total Instructional Materials Allocation	Library Media Materials Allocation	Science Lab Materials Allocation	Net Growth & Maintenance
-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	
1 Alachua	345.89	145,638	4,658.28	33,046	2,536,717	136,074	37,194	2,363,449
2 Baker	35.62	14,998	703.84	4,993	373,450	20,032	5,476	347,942
3 Bay	240.47	101,251	5,299.25	37,593	2,132,365	114,384	31,265	1,986,716
4 Bradford	13.16	5,541	732.00	5,193	238,323	12,784	3,494	222,045
5 Brevard	1,071.63	451,213	14,854.26	105,377	6,349,237	340,584	93,093	5,915,560
6 Broward	2,267.25	954,632	41,638.05	295,384	20,612,628	1,105,697	302,224	19,204,707
7 Calhoun	23.41	9,857	478.38	3,394	166,585	8,936	2,442	155,207
8 Charlotte	336.03	141,486	3,611.01	25,617	1,465,422	78,608	21,486	1,365,328
9 Citrus	131.57	55,398	2,419.49	17,164	1,305,341	70,021	19,139	1,216,181
10 Clay	438.59	184,670	8,387.45	59,501	3,279,836	175,936	48,089	3,055,811
11 Collier	705.00	296,842	7,888.92	55,965	4,131,958	221,645	60,583	3,849,730
12 Columbia	90.94	38,291	1,863.27	13,218	860,206	46,143	12,612	801,451
13 Dade	2,271.08	956,245	47,062.47	333,865	29,007,020	1,555,986	425,303	27,025,731
14 DeSoto	68.81	28,973	719.35	5,103	372,299	19,971	5,459	346,869
15 Dixie	18.24	7,680	508.88	3,610	181,523	9,737	2,662	169,124
16 Duval	836.90	352,379	23,897.47	169,531	10,775,503	578,016	157,991	10,039,496
17 Escambia	178.91	75,331	6,722.03	47,687	3,039,016	163,018	44,558	2,831,440
18 Flagler	234.73	98,834	2,386.13	16,927	1,174,716	63,014	17,224	1,094,478
19 Franklin	6.44	2,712	251.45	1,784	90,109	4,834	1,321	83,954
20 Gadsden	23.86	10,046	802.08	5,690	359,010	19,258	5,264	334,488
21 Gilchrist	27.76	11,688	622.97	4,419	244,047	13,091	3,578	227,378
22 Glades	37.48	15,781	314.52	2,231	142,207	7,628	2,085	132,494
23 Gulf	20.61	8,678	362.78	2,574	148,942	7,989	2,184	138,769
24 Hamilton	17.27	7,272	204.11	1,448	128,836	6,911	1,889	120,036
25 Hardee	69.10	29,095	738.52	5,239	392,225	21,040	5,751	365,434
26 Hendry	163.90	69,011	1,782.96	12,649	1,154,114	61,909	16,922	1,075,283
27 Hernando	154.93	65,234	4,665.80	33,100	2,260,703	121,268	33,147	2,106,288
28 Highlands	189.04	79,596	2,127.33	15,092	1,073,871	57,604	15,745	1,000,522
29 Hillsborough	1,276.96	537,668	36,493.31	258,887	18,768,287	1,006,763	275,182	17,486,342
30 Holmes	24.51	10,320	467.58	3,317	256,662	13,768	3,763	239,131
31 Indian River	252.33	106,244	2,902.75	20,592	1,402,265	75,220	20,560	1,306,485
32 Jackson	60.90	25,642	1,072.90	7,611	456,856	24,507	6,698	425,651
33 Jefferson	5.71	2,404	159.34	1,130	72,928	3,912	1,069	67,947
34 Lafayette	41.29	17,385	246.90	1,752	103,401	5,547	1,516	96,338
35 Lake	512.78	215,907	8,996.78	63,824	4,309,558	231,172	63,187	4,015,199
36 Lee	862.63	363,213	12,205.85	86,589	8,327,394	446,696	122,097	7,758,601
37 Leon	197.68	83,234	5,884.42	41,745	2,729,808	146,432	40,025	2,543,351
38 Levy	60.29	25,385	1,075.49	7,630	467,431	25,074	6,854	435,503
39 Liberty	13.70	5,768	283.88	2,014	104,465	5,604	1,532	97,329
40 Madison	30.92	13,019	423.00	3,001	201,195	10,792	2,950	187,453
41 Manatee	398.27	167,693	8,902.78	63,157	4,232,809	227,055	62,062	3,943,692
42 Marion	236.43	99,550	7,437.50	52,762	3,663,411	196,512	53,713	3,413,186
43 Martin	429.85	180,990	3,180.05	22,560	1,689,102	90,606	24,766	1,573,730
44 Monroe	43.90	18,484	1,772.86	12,577	720,344	38,640	10,562	671,142
45 Nassau	136.48	57,465	2,167.75	15,378	1,127,706	60,492	16,534	1,050,680
46 Okaloosa	274.07	115,398	6,019.67	42,704	2,763,244	148,225	40,515	2,574,504
47 Okeechobee	63.37	26,682	1,511.18	10,720	570,026	30,577	8,358	531,091
48 Orange	2,319.79	976,754	26,574.83	188,524	17,821,191	955,959	261,295	16,603,937
49 Osceola	750.97	316,198	10,974.96	77,857	7,021,091	376,623	102,944	6,541,524
50 Palm Beach	596.00	250,948	33,278.48	236,080	15,534,950	833,321	227,774	14,473,855
51 Pasco	770.30	324,337	14,340.18	101,731	7,545,354	404,746	110,630	7,029,978
52 Pinellas	1,293.87	544,788	15,407.79	109,304	7,660,251	410,909	112,315	7,137,027
53 Polk	1,314.15	553,327	18,658.17	132,363	10,050,135	539,106	147,356	9,363,673
54 Putnam	58.93	24,813	2,241.40	15,901	822,468	44,119	12,059	766,290
55 St. Johns	336.20	141,558	8,957.35	63,544	4,410,346	236,578	64,665	4,109,103
56 St. Lucie	588.72	247,882	6,714.15	47,631	4,120,665	221,039	60,417	3,839,209
57 Santa Rosa	402.70	169,558	4,807.66	34,106	2,669,282	143,185	39,137	2,486,960
58 Sarasota	526.65	221,747	8,157.52	57,870	3,794,019	203,518	55,628	3,534,873
59 Seminole	400.68	168,707	11,745.69	83,325	5,884,582	315,659	86,280	5,482,643
60 Sumter	91.83	38,665	1,594.87	11,314	766,425	41,112	11,237	714,076
61 Suwannee	80.97	34,093	1,003.07	7,116	552,362	29,630	8,099	514,633
62 Taylor	30.53	12,855	575.33	4,081	216,977	11,639	3,181	202,157
63 Union	13.07	5,503	454.78	3,226	177,751	9,535	2,606	165,610
64 Volusia	532.53	224,223	12,470.28	88,465	5,497,061	294,872	80,598	5,121,591
65 Wakulla	148.19	62,396	1,107.56	7,857	474,412	25,448	6,956	442,008
66 Walton	259.49	109,259	1,808.74	12,831	1,050,271	56,338	15,399	978,534
67 Washington	68.23	28,728	739.31	5,245	288,741	15,489	4,234	269,018
69 FAMU Lab School	3.21	1,352	27.00	192	47,808	2,564	701	44,543
70 FAU - Palm Beach	571.20	240,505	69.04	490	338,089	18,136	4,957	314,996
71 FAU - St. Lucie	0.00	0	151.68	1,076	113,420	6,084	1,663	105,673
72 FSU Lab - Broward	0.00	0	99.07	703	52,364	2,809	768	48,787
73 FSU Lab - Leon	46.01	19,373	124.73	885	151,444	8,124	2,220	141,100
74 UF Lab School	30.28	12,749	116.07	823	103,246	5,538	1,514	96,194
75 Virtual School	83.45	35,137	884.38	6,274	3,850,555	0	0	3,850,555

State 26,258.64 11,056,278 469,991.13 3,334,158 246,978,361 13,041,792 3,564,756 230,371,813

2022-23 FEFP Second Calculation
Student Transportation Allocation¹

District	Adjusted ESE Allocation Factor -1-	ESE Transportation Allocation -2-	Adjusted Base Allocation Factor -3-	Base Transportation Allocation -4-	Total Transportation Allocation -5-
1 Alachua	507.78	509,811	6,880.08	4,024,809	4,534,620
2 Baker	152.44	153,050	2,955.80	1,729,127	1,882,177
3 Bay	598.38	600,774	6,105.55	3,571,713	4,172,487
4 Bradford	74.54	74,838	1,154.02	675,095	749,933
5 Brevard	1,272.59	1,277,680	18,863.52	11,035,055	12,312,735
6 Broward	2,230.66	2,239,583	53,468.63	31,278,854	33,518,437
7 Calhoun	49.14	49,337	728.00	425,876	475,213
8 Charlotte	853.29	856,703	5,260.27	3,077,229	3,933,932
9 Citrus	209.50	210,338	7,702.41	4,505,868	4,716,206
10 Clay	1,530.52	1,536,642	11,782.95	6,892,961	8,429,603
11 Collier	998.47	1,002,464	14,853.93	8,689,467	9,691,931
12 Columbia	277.41	278,520	3,535.33	2,068,149	2,346,669
13 Dade	5,971.43	5,995,316	26,848.30	15,706,108	21,701,424
14 DeSoto	201.50	202,306	1,103.26	645,401	847,707
15 Dixie	28.29	28,403	927.33	542,483	570,886
16 Duval	4,189.93	4,206,690	27,507.77	16,091,894	20,298,584
17 Escambia	1,166.91	1,171,578	13,923.73	8,145,305	9,316,883
18 Flagler	317.31	318,579	4,589.89	2,685,060	3,003,639
19 Franklin	1.67	1,677	576.87	337,466	339,143
20 Gadsden	221.14	222,025	2,300.52	1,345,792	1,567,817
21 Gilchrist	18.65	18,725	947.70	554,399	573,124
22 Glades	1.70	1,707	463.03	270,870	272,577
23 Gulf	27.68	27,791	618.58	361,866	389,657
24 Hamilton	30.20	30,321	1,010.44	591,102	621,423
25 Hardee	100.44	100,842	1,994.15	1,166,567	1,267,409
26 Hendry	143.14	143,713	2,778.22	1,625,243	1,768,956
27 Hernando	183.24	183,973	9,190.34	5,376,298	5,560,271
28 Highlands	521.93	524,018	4,687.35	2,742,074	3,266,092
29 Hillsborough	4,847.98	4,867,372	55,775.16	32,628,162	37,495,534
30 Holmes	3.41	3,424	1,385.79	810,680	814,104
31 Indian River	411.41	413,056	4,305.99	2,518,980	2,932,036
32 Jackson	295.70	296,883	2,631.09	1,539,173	1,836,056
33 Jefferson	9.21	9,247	562.47	329,042	338,289
34 Lafayette	0.00	0	377.28	220,707	220,707
35 Lake	1,415.63	1,421,293	14,641.61	8,565,261	9,986,554
36 Lee	2,906.39	2,918,016	42,855.87	25,070,448	27,988,464
37 Leon	701.44	704,246	7,681.77	4,493,793	5,198,039
38 Levy	187.27	188,019	2,325.18	1,360,218	1,548,237
39 Liberty	53.09	53,302	388.14	227,060	280,362
40 Madison	47.98	48,172	952.67	557,307	605,479
41 Manatee	675.84	678,543	14,148.34	8,276,701	8,955,244
42 Marion	1,995.37	2,003,351	17,175.26	10,047,433	12,050,784
43 Martin	223.31	224,203	5,919.84	3,463,074	3,687,277
44 Monroe	132.16	132,689	1,910.33	1,117,533	1,250,222
45 Nassau	371.56	373,046	5,847.08	3,420,510	3,793,556
46 Okaloosa	1,240.89	1,245,854	11,089.18	6,487,109	7,732,963
47 Okeechobee	143.51	144,084	2,875.04	1,681,883	1,825,967
48 Orange	2,533.47	2,543,604	53,357.42	31,213,797	33,757,401
49 Osceola	2,361.31	2,370,755	28,808.71	16,852,937	19,223,692
50 Palm Beach	5,103.80	5,124,215	42,151.33	24,658,296	29,782,511
51 Pasco	2,324.41	2,333,708	31,520.88	18,439,541	20,773,249
52 Pinellas	2,281.13	2,290,255	19,530.98	11,425,516	13,715,771
53 Polk	3,688.96	3,703,716	44,186.93	25,849,111	29,552,827
54 Putnam	280.14	281,261	3,936.34	2,302,737	2,583,998
55 St. Johns	1,042.61	1,046,780	20,851.40	12,197,954	13,244,734
56 St. Lucie	1,634.73	1,641,269	17,049.02	9,973,583	11,614,852
57 Santa Rosa	1,029.86	1,033,979	12,548.90	7,341,037	8,375,016
58 Sarasota	961.28	965,125	12,949.58	7,575,433	8,540,558
59 Seminole	363.23	364,683	23,236.49	13,593,219	13,957,902
60 Sumter	155.90	156,524	2,157.18	1,261,938	1,418,462
61 Suwannee	133.68	134,215	2,380.80	1,392,755	1,526,970
62 Taylor	96.72	97,107	1,254.82	734,063	831,170
63 Union	20.59	20,672	1,160.12	678,664	699,336
64 Volusia	1,138.11	1,142,662	19,889.22	11,635,084	12,777,746
65 Wakulla	240.85	241,813	2,812.77	1,645,455	1,887,268
66 Walton	275.75	276,853	4,748.01	2,777,560	3,054,413
67 Washington	95.36	95,741	1,583.02	926,058	1,021,799
69 FAMU Lab School	0.00	0	0.00	0	0
70 FAU - Palm Beach	0.00	0	0.00	0	0
71 FAU - St. Lucie	0.00	0	0.00	0	0
72 FSU Lab - Broward	0.00	0	0.00	0	0
73 FSU Lab - Leon	0.00	0	0.00	0	0
74 UF Lab School	0.00	0	0.00	0	0
75 Virtual School	0.00	0	0.00	0	0
State	63,303.92	63,557,141	771,719.98	451,451,943	515,009,084

2022-23 FEFP Second Calculation
Teachers Classroom Supply Assistance Program

District	2022-23 Appropriated Nonvirtual UFTE	Teachers Classroom Supply Assistance
	-1-	-2-
1 Alachua	29,510.37	554,588
2 Baker	4,836.27	90,888
3 Bay	25,972.94	488,109
4 Bradford	2,927.36	55,014
5 Brevard	74,351.82	1,397,294
6 Broward	262,581.95	4,934,703
7 Calhoun	2,003.00	37,642
8 Charlotte	16,566.51	311,334
9 Citrus	15,562.88	292,473
10 Clay	38,712.93	727,532
11 Collier	48,036.93	902,758
12 Columbia	10,211.15	191,898
13 Dade	347,005.06	6,521,266
14 DeSoto	4,525.51	85,048
15 Dixie	2,160.33	40,599
16 Duval	131,218.85	2,465,996
17 Escambia	38,805.31	729,268
18 Flagler	13,434.98	252,484
19 Franklin	1,127.52	21,190
20 Gadsden	4,646.28	87,318
21 Gilchrist	2,804.13	52,698
22 Glades	1,694.34	31,842
23 Gulf	1,865.59	35,060
24 Hamilton	1,602.43	30,114
25 Hardee	4,882.15	91,750
26 Hendry	7,388.14	138,845
27 Hernando	25,161.48	472,860
28 Highlands	12,377.32	232,607
29 Hillsborough	222,510.66	4,181,643
30 Holmes	3,084.59	57,969
31 Indian River	17,175.29	322,775
32 Jackson	5,670.54	106,566
33 Jefferson	788.62	14,821
34 Lafayette	1,155.09	21,708
35 Lake	47,906.37	900,304
36 Lee	98,852.70	1,857,739
37 Leon	33,276.27	625,361
38 Levy	5,627.81	105,763
39 Liberty	1,279.50	24,046
40 Madison	2,411.54	45,320
41 Manatee	51,559.42	968,956
42 Marion	44,547.99	837,190
43 Martin	19,007.19	357,202
44 Monroe	8,761.71	164,659
45 Nassau	12,911.44	242,645
46 Okaloosa	32,699.64	614,524
47 Okeechobee	6,420.06	120,652
48 Orange	209,817.19	3,943,094
49 Osceola	77,009.79	1,447,245
50 Palm Beach	193,837.37	3,642,786
51 Pasco	83,209.46	1,563,755
52 Pinellas	95,445.41	1,793,706
53 Polk	115,080.50	2,162,708
54 Putnam	10,248.07	192,592
55 St. Johns	49,342.84	927,300
56 St. Lucie	45,927.27	863,111
57 Santa Rosa	29,487.40	554,157
58 Sarasota	45,431.21	853,789
59 Seminole	67,936.38	1,276,728
60 Sumter	9,054.22	170,156
61 Suwannee	6,085.37	114,362
62 Taylor	2,635.11	49,522
63 Union	2,290.27	43,041
64 Volusia	63,698.14	1,197,079
65 Wakulla	5,183.46	97,413
66 Walton	11,297.35	212,311
67 Washington	3,309.53	62,196
69 FAMU Lab School	612.80	11,516
70 FAU - Palm Beach	1,301.15	24,453
71 FAU - St. Lucie	1,457.32	27,387
72 FSU Lab - Broward	706.84	13,284
73 FSU Lab - Leon	1,788.64	33,614
74 UF Lab School	1,226.46	23,049
75 Virtual School	0.00	0

State 2,881,039.51 54,143,375

2022-23 FEFP Second Calculation
Reading Allocation

District	Minimum Reading Allocation	FEFP Base Funding	Reading Base Allocation	Total Reading Allocation
	-1-	-2-	-3-	-4-
1 Alachua	115,000	146,967,455	1,578,001	1,693,001
2 Baker	115,000	22,976,483	246,700	361,700
3 Bay	115,000	134,304,069	1,442,033	1,557,033
4 Bradford	115,000	13,846,821	148,674	263,674
5 Brevard	115,000	376,958,979	4,047,437	4,162,437
6 Broward	115,000	1,362,083,792	14,624,795	14,739,795
7 Calhoun	115,000	9,693,176	104,076	219,076
8 Charlotte	115,000	83,714,592	898,850	1,013,850
9 Citrus	115,000	74,194,645	796,633	911,633
10 Clay	115,000	193,771,870	2,080,543	2,195,543
11 Collier	115,000	263,299,805	2,827,070	2,942,070
12 Columbia	115,000	47,778,408	513,000	628,000
13 Dade	115,000	1,793,434,931	19,256,245	19,371,245
14 DeSoto	115,000	21,536,750	231,242	346,242
15 Dixie	115,000	9,991,145	107,276	222,276
16 Duval	115,000	677,651,168	7,275,991	7,390,991
17 Escambia	115,000	190,308,061	2,043,352	2,158,352
18 Flagler	115,000	64,740,870	695,128	810,128
19 Franklin	115,000	5,442,332	58,435	173,435
20 Gadsden	115,000	21,910,491	235,255	350,255
21 Gilchrist	115,000	13,903,517	149,283	264,283
22 Glades	115,000	8,092,734	86,892	201,892
23 Gulf	115,000	8,933,807	95,923	210,923
24 Hamilton	115,000	7,421,975	79,690	194,690
25 Hardee	115,000	23,125,794	248,303	363,303
26 Hendry	115,000	65,921,920	707,809	822,809
27 Hernando	115,000	123,473,935	1,325,749	1,440,749
28 Highlands	115,000	59,379,401	637,561	752,561
29 Hillsborough	115,000	1,166,361,669	12,523,312	12,638,312
30 Holmes	115,000	14,154,876	151,982	266,982
31 Indian River	115,000	86,343,214	927,073	1,042,073
32 Jackson	115,000	26,759,741	287,321	402,321
33 Jefferson	115,000	3,715,497	39,894	154,894
34 Lafayette	115,000	5,416,151	58,154	173,154
35 Lake	115,000	235,471,819	2,528,278	2,643,278
36 Lee	115,000	513,761,077	5,516,291	5,631,291
37 Leon	115,000	163,581,498	1,756,387	1,871,387
38 Levy	115,000	27,009,355	290,001	405,001
39 Liberty	115,000	6,213,522	66,715	181,715
40 Madison	115,000	10,870,575	116,718	231,718
41 Manatee	115,000	255,826,130	2,746,824	2,861,824
42 Marion	115,000	219,548,611	2,357,310	2,472,310
43 Martin	115,000	99,158,219	1,064,669	1,179,669
44 Monroe	115,000	46,414,546	498,356	613,356
45 Nassau	115,000	63,966,889	686,817	801,817
46 Okaloosa	115,000	165,509,194	1,777,085	1,892,085
47 Okeechobee	115,000	30,908,279	331,864	446,864
48 Orange	115,000	1,119,315,261	12,018,171	12,133,171
49 Osceola	115,000	387,024,556	4,155,512	4,270,512
50 Palm Beach	115,000	1,044,270,152	11,212,407	11,327,407
51 Pasco	115,000	424,558,398	4,558,515	4,673,515
52 Pinellas	115,000	486,803,700	5,226,848	5,341,848
53 Polk	115,000	559,405,532	6,006,379	6,121,379
54 Putnam	115,000	48,378,171	519,440	634,440
55 St. Johns	115,000	256,117,183	2,749,949	2,864,949
56 St. Lucie	115,000	228,297,891	2,451,251	2,566,251
57 Santa Rosa	115,000	151,276,789	1,624,270	1,739,270
58 Sarasota	115,000	238,407,125	2,559,795	2,674,795
59 Seminole	115,000	346,577,851	3,721,232	3,836,232
60 Sumter	115,000	44,457,256	477,341	592,341
61 Suwannee	115,000	28,289,323	303,745	418,745
62 Taylor	115,000	12,566,505	134,927	249,927
63 Union	115,000	10,704,475	114,935	229,935
64 Volusia	115,000	316,907,163	3,402,656	3,517,656
65 Wakulla	115,000	24,347,362	261,419	376,419
66 Walton	115,000	55,400,057	594,835	709,835
67 Washington	115,000	15,993,988	171,729	286,729
69 FAMU Lab School	115,000	2,832,814	30,416	145,416
70 FAU - Palm Beach	115,000	6,380,974	68,513	183,513
71 FAU - St. Lucie	115,000	7,016,124	75,333	190,333
72 FSU Lab - Broward	115,000	4,103,781	44,063	159,063
73 FSU Lab - Leon	115,000	8,464,115	90,880	205,880
74 UF Lab School	115,000	5,808,618	62,368	177,368
75 Virtual School	115,000	240,854,602	2,586,074	2,701,074

State 8,510,000 15,040,409,554 161,490,000 170,000,000

2022-23 FEFP Second Calculation
Federally Connected Students Supplement

District	Student Allocation	Exempt Property Allocation	Total Allocation
-1-	-2-	-3-	
1 Alachua	0	0	0
2 Baker	0	0	0
3 Bay	297,087	650,405	947,492
4 Bradford	0	0	0
5 Brevard	529,445	2,360,813	2,890,258
6 Broward	0	0	0
7 Calhoun	0	0	0
8 Charlotte	0	0	0
9 Citrus	0	0	0
10 Clay	467,665	0	467,665
11 Collier	0	0	0
12 Columbia	0	0	0
13 Dade	104,882	0	104,882
14 DeSoto	0	0	0
15 Dixie	0	0	0
16 Duval	506,799	406,358	913,157
17 Escambia	352,012	1,068,398	1,420,410
18 Flagler	0	0	0
19 Franklin	0	0	0
20 Gadsden	0	0	0
21 Gilchrist	0	0	0
22 Glades	88,910	228,883	317,793
23 Gulf	0	0	0
24 Hamilton	0	0	0
25 Hardee	0	0	0
26 Hendry	0	0	0
27 Hernando	0	0	0
28 Highlands	0	0	0
29 Hillsborough	1,064,860	337,394	1,402,254
30 Holmes	0	0	0
31 Indian River	0	0	0
32 Jackson	0	0	0
33 Jefferson	0	0	0
34 Lafayette	0	0	0
35 Lake	0	0	0
36 Lee	124,052	0	124,052
37 Leon	0	0	0
38 Levy	0	0	0
39 Liberty	0	0	0
40 Madison	0	0	0
41 Manatee	0	0	0
42 Marion	0	0	0
43 Martin	0	0	0
44 Monroe	81,798	915,189	996,987
45 Nassau	0	0	0
46 Okaloosa	1,452,555	1,427,110	2,879,665
47 Okeechobee	0	0	0
48 Orange	0	0	0
49 Osceola	0	0	0
50 Palm Beach	22,963	0	22,963
51 Pasco	0	0	0
52 Pinellas	17,166	0	17,166
53 Polk	0	0	0
54 Putnam	0	0	0
55 St. Johns	0	0	0
56 St. Lucie	0	0	0
57 Santa Rosa	388,833	822,891	1,211,724
58 Sarasota	0	0	0
59 Seminole	0	0	0
60 Sumter	0	0	0
61 Suwannee	0	0	0
62 Taylor	0	0	0
63 Union	0	0	0
64 Volusia	0	0	0
65 Wakulla	0	0	0
66 Walton	0	0	0
67 Washington	0	0	0
69 FAMU Lab School	0	0	0
70 FAU - Palm Beach	0	0	0
71 FAU - St. Lucie	0	0	0
72 FSU Lab - Broward	0	0	0
73 FSU Lab - Leon	0	0	0
74 UF Lab School	0	0	0
75 Virtual School	0	0	0
State	5,499,027	8,217,441	13,716,468

2022-23 FEFP Second Calculation
Mental Health Assistance Allocation

District	Minimum Mental Health Assistance Allocation	2022-23 UFTE	Mental Health UFTE Allocation	Total Mental Health Assistance Allocation
	-1-	-2-	-3-	-4-
1 Alachua	100,000	30,172.37	1,341,010	1,441,010
2 Baker	100,000	4,837.86	215,019	315,019
3 Bay	100,000	26,279.15	1,167,976	1,267,976
4 Bradford	100,000	2,963.82	131,727	231,727
5 Brevard	100,000	75,349.51	3,348,907	3,448,907
6 Broward	100,000	263,621.47	11,716,649	11,816,649
7 Calhoun	100,000	2,085.53	92,691	192,691
8 Charlotte	100,000	16,776.84	745,646	845,646
9 Citrus	100,000	15,955.44	709,139	809,139
10 Clay	100,000	39,517.35	1,756,347	1,856,347
11 Collier	100,000	48,534.91	2,157,133	2,257,133
12 Columbia	100,000	10,373.91	461,068	561,068
13 Dade	100,000	350,795.41	15,591,092	15,691,092
14 DeSoto	100,000	4,590.74	204,035	304,035
15 Dixie	100,000	2,174.07	96,626	196,626
16 Duval	100,000	134,868.07	5,994,208	6,094,208
17 Escambia	100,000	39,163.04	1,740,600	1,840,600
18 Flagler	100,000	13,669.98	607,562	707,562
19 Franklin	100,000	1,177.38	52,329	152,329
20 Gadsden	100,000	4,682.44	208,111	308,111
21 Gilchrist	100,000	2,857.08	126,983	226,983
22 Glades	100,000	1,706.83	75,860	175,860
23 Gulf	100,000	1,882.38	83,662	183,662
24 Hamilton	100,000	1,649.37	73,306	173,306
25 Hardee	100,000	4,926.93	218,977	318,977
26 Hendry	100,000	13,771.40	612,069	712,069
27 Hernando	100,000	25,661.77	1,140,537	1,240,537
28 Highlands	100,000	12,735.17	566,014	666,014
29 Hillsborough	100,000	229,392.45	10,195,341	10,295,341
30 Holmes	100,000	3,159.29	140,415	240,415
31 Indian River	100,000	17,315.61	769,592	869,592
32 Jackson	100,000	5,740.81	255,150	355,150
33 Jefferson	100,000	794.98	35,333	135,333
34 Lafayette	100,000	1,157.91	51,463	151,463
35 Lake	100,000	48,736.76	2,166,104	2,266,104
36 Lee	100,000	99,908.05	4,440,410	4,540,410
37 Leon	100,000	33,875.42	1,505,592	1,605,592
38 Levy	100,000	5,687.12	252,764	352,764
39 Liberty	100,000	1,291.55	57,403	157,403
40 Madison	100,000	2,422.76	107,680	207,680
41 Manatee	100,000	51,737.07	2,299,453	2,399,453
42 Marion	100,000	45,361.88	2,016,107	2,116,107
43 Martin	100,000	19,007.19	844,774	944,774
44 Monroe	100,000	8,817.22	391,881	491,881
45 Nassau	100,000	13,104.64	582,435	682,435
46 Okaloosa	100,000	33,381.04	1,483,619	1,583,619
47 Okeechobee	100,000	6,553.43	291,267	391,267
48 Orange	100,000	214,553.60	9,535,829	9,635,829
49 Osceola	100,000	78,752.26	3,500,142	3,600,142
50 Palm Beach	100,000	194,563.49	8,647,369	8,747,369
51 Pasco	100,000	85,550.75	3,802,301	3,902,301
52 Pinellas	100,000	95,991.09	4,266,321	4,366,321
53 Polk	100,000	116,184.44	5,163,814	5,263,814
54 Putnam	100,000	10,362.25	460,550	560,550
55 St. Johns	100,000	50,198.06	2,231,051	2,331,051
56 St. Lucie	100,000	46,381.29	2,061,415	2,161,415
57 Santa Rosa	100,000	31,175.15	1,385,579	1,485,579
58 Sarasota	100,000	45,637.78	2,028,370	2,128,370
59 Seminole	100,000	69,901.86	3,106,786	3,206,786
60 Sumter	100,000	8,126.05	405,607	505,607
61 Suwannee	100,000	6,295.41	279,799	379,799
62 Taylor	100,000	2,658.49	118,157	218,157
63 Union	100,000	2,290.27	101,791	201,791
64 Volusia	100,000	65,663.77	2,918,424	3,018,424
65 Wakulla	100,000	5,184.76	230,437	330,437
66 Walton	100,000	11,400.62	506,700	606,700
67 Washington	100,000	3,345.91	148,709	248,709
69 FAMU Lab School	100,000	612.80	27,236	127,236
70 FAU - Palm Beach	100,000	1,301.15	57,830	157,830
71 FAU - St. Lucie	100,000	1,457.32	64,771	164,771
72 FSU Lab - Broward	100,000	706.84	31,415	131,415
73 FSU Lab - Leon	100,000	1,789.79	79,547	179,547
74 UF Lab School	100,000	1,231.96	54,754	154,754
75 Virtual School	100,000	50,922.08	2,263,230	2,363,230

State 7,400,000 2,983,464.64 132,600,000 140,000,000

2022-23 FEFP Second Calculation
Total Funds Compression and Hold Harmless Allocation - Page 1

District	2021-22 Total Funding -1-	2021-22 Unweighted FTE -2-	2021-22 Total Funding Per FTE -3-	Col. 3 Amount Below \$7,812.17 -4-	25% of Funding Difference Capped at \$100 Per FTE -5-	Funding Compression Allocation -6-
1 Alachua	222,433,860	29,512.26	7,537.00	275.17	68.79	2,030,148
2 Baker	38,156,477	4,866.60	7,840.48	0.00	0.00	0
3 Bay	203,158,323	25,942.90	7,830.98	0.00	0.00	0
4 Bradford	23,902,196	2,914.98	8,199.78	0.00	0.00	0
5 Brevard	570,734,746	74,081.62	7,704.13	108.04	27.01	2,000,945
6 Broward	2,049,268,347	262,766.20	7,798.83	13.34	3.34	877,639
7 Calhoun	17,392,839	2,078.15	8,369.39	0.00	0.00	0
8 Charlotte	133,878,718	16,460.61	8,133.28	0.00	0.00	0
9 Citrus	120,595,270	15,662.51	7,699.61	112.56	28.14	440,743
10 Clay	296,966,454	38,861.56	7,641.65	170.52	42.63	1,656,668
11 Collier	439,666,532	47,528.34	9,250.62	0.00	0.00	0
12 Columbia	77,602,646	10,155.05	7,641.78	170.39	42.60	432,605
13 Dade	2,705,638,384	341,926.17	7,912.93	0.00	0.00	0
14 DeSoto	36,441,467	4,656.82	7,825.40	0.00	0.00	0
15 Dixie	17,005,288	2,125.22	8,001.66	0.00	0.00	0
16 Duval	1,029,758,716	133,052.93	7,739.47	72.70	18.18	2,418,902
17 Escambia	297,016,429	38,879.38	7,639.43	172.74	43.18	1,678,812
18 Flagler	102,610,827	13,408.08	7,652.91	159.26	39.82	533,910
19 Franklin	10,174,094	1,178.76	8,631.18	0.00	0.00	0
20 Gadsden	37,258,918	4,726.36	7,883.22	0.00	0.00	0
21 Gilchrist	23,583,514	2,776.14	8,495.07	0.00	0.00	0
22 Glades	14,498,062	1,709.98	8,478.50	0.00	0.00	0
23 Gulf	15,901,321	1,895.79	8,387.70	0.00	0.00	0
24 Hamilton	13,577,354	1,648.09	8,238.24	0.00	0.00	0
25 Hardee	37,824,468	4,927.62	7,676.01	136.16	34.04	167,736
26 Hendry	96,272,564	13,485.20	7,139.13	673.04	100.00	1,348,520
27 Hernando	187,393,830	24,478.96	7,655.30	156.87	39.22	960,065
28 Highlands	94,947,279	12,520.32	7,583.45	228.72	57.18	715,912
29 Hillsborough	1,727,782,774	224,198.54	7,706.49	105.68	26.42	5,923,325
30 Holmes	25,141,379	3,105.54	8,095.65	0.00	0.00	0
31 Indian River	136,343,876	17,245.08	7,906.25	0.00	0.00	0
32 Jackson	46,744,128	5,832.38	8,014.59	0.00	0.00	0
33 Jefferson	7,171,037	748.81	9,576.58	0.00	0.00	0
34 Lafayette	9,767,671	1,160.19	8,419.03	0.00	0.00	0
35 Lake	354,955,572	46,795.18	7,585.30	226.87	56.72	2,654,223
36 Lee	782,831,251	97,446.64	8,033.44	0.00	0.00	0
37 Leon	256,627,046	33,303.08	7,705.81	106.36	26.59	885,529
38 Levy	45,480,946	5,602.49	8,117.99	0.00	0.00	0
39 Liberty	11,220,862	1,280.15	8,765.27	0.00	0.00	0
40 Madison	18,871,297	2,386.27	7,908.28	0.00	0.00	0
41 Manatee	390,797,945	50,769.18	7,697.54	114.63	28.66	1,455,045
42 Marion	338,253,977	44,504.25	7,600.49	211.68	52.92	2,355,165
43 Martin	154,315,260	18,590.95	8,300.56	0.00	0.00	0
44 Monroe	89,333,295	8,623.53	10,359.25	0.00	0.00	0
45 Nassau	99,169,789	12,696.28	7,810.93	1.24	0.31	3,936
46 Okaloosa	256,808,064	32,665.21	7,861.82	0.00	0.00	0
47 Okeechobee	49,200,796	6,329.00	7,773.87	38.30	9.58	60,632
48 Orange	1,635,063,411	210,302.88	7,774.80	37.37	9.34	1,964,229
49 Osceola	568,783,490	75,157.90	7,567.85	244.32	61.08	4,590,645
50 Palm Beach	1,591,101,405	190,931.25	8,333.37	0.00	0.00	0
51 Pasco	633,135,179	81,962.42	7,724.70	87.47	21.87	1,792,518
52 Pinellas	768,805,822	96,464.22	7,969.85	0.00	0.00	0
53 Polk	851,449,584	112,515.90	7,567.37	244.80	61.20	6,885,973
54 Putnam	79,288,013	10,246.78	7,737.85	74.32	18.58	190,385
55 St. Johns	372,735,906	47,982.00	7,768.24	43.93	10.98	526,842
56 St. Lucie	346,585,323	44,572.81	7,775.71	36.46	9.12	406,504
57 Santa Rosa	232,597,980	30,377.36	7,656.95	155.22	38.81	1,178,945
58 Sarasota	386,601,876	44,846.45	8,620.57	0.00	0.00	0
59 Seminole	506,318,059	67,700.75	7,478.77	333.40	83.35	5,642,858
60 Sumter	73,076,229	8,913.61	8,198.28	0.00	0.00	0
61 Suwannee	45,916,481	6,081.80	7,549.82	262.35	65.59	398,905
62 Taylor	21,305,270	2,630.93	8,098.00	0.00	0.00	0
63 Union	18,407,433	2,279.65	8,074.68	0.00	0.00	0
64 Volusia	481,754,246	64,018.74	7,525.21	286.96	71.74	4,592,704
65 Wakulla	39,178,722	5,075.45	7,719.26	92.91	23.23	117,903
66 Walton	95,563,060	11,003.83	8,684.53	0.00	0.00	0
67 Washington	27,230,671	3,299.34	8,253.37	0.00	0.00	0
69 FAMU Lab School	5,326,729	605.84	8,792.30	0.00	0.00	0
70 FAU - Palm Beach	10,885,891	1,290.88	8,432.92	0.00	0.00	0
71 FAU - St. Lucie	10,916,685	1,431.57	7,625.67	186.50	46.63	66,754
72 FSU Lab - Broward	6,258,259	705.56	8,869.92	0.00	0.00	0
73 FSU Lab - Leon	14,177,637	1,806.24	7,849.25	0.00	0.00	0
74 UF Lab School	10,317,501	1,234.67	8,356.48	0.00	0.00	0
75 Virtual School	290,786,929	52,446.16	5,544.48	0.00	0.00	0

State 22,838,043.679 2,923,394.34 7,812.17 56,955,625

2022-23 FEFP Second Calculation
Total Funds Compression and Hold Harmless Allocation - Page 2

	2021-22 District Cost	2022-23 District Cost	Current DCD Amount Below Prior Year DCD	DCD Hold Harmless Index ¹	2022-23 Funded Weighted FTE	Hold Harmless Allocation ²	Greater of Funding Compression or DCD Hold Harmless Allocation
District	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	0.9789	0.9796	0.0000	0.0000	32,704.37	0	2,030,148
2 Baker	0.9722	0.9606	0.0116	0.0116	5,214.04	277,459	277,459
3 Bay	0.9688	0.9687	0.0001	0.0001	30,222.70	13,864	13,864
4 Bradford	0.9672	0.9513	0.0159	0.0159	3,172.97	231,435	231,435
5 Brevard	0.9882	0.9904	0.0000	0.0000	82,969.19	0	2,000,945
6 Broward	1.0174	1.0196	0.0000	0.0000	291,210.74	0	877,639
7 Calhoun	0.9335	0.9222	0.0113	0.0113	2,291.26	118,773	118,773
8 Charlotte	0.9891	0.9845	0.0046	0.0046	18,536.12	391,150	391,150
9 Citrus	0.9464	0.9430	0.0034	0.0034	17,151.19	267,510	440,743
10 Clay	0.9876	0.9798	0.0078	0.0078	43,110.86	1,542,581	1,656,668
11 Collier	1.0512	1.0523	0.0000	0.0000	54,543.67	0	0
12 Columbia	0.9458	0.9407	0.0051	0.0051	11,071.69	259,030	432,605
13 Dade	1.0147	1.0166	0.0000	0.0000	384,564.25	0	0
14 DeSoto	0.9784	0.9645	0.0139	0.0139	4,867.56	310,379	310,379
15 Dixie	0.9396	0.9258	0.0138	0.0138	2,352.51	148,928	148,928
16 Duval	1.0061	1.0058	0.0003	0.0003	146,868.26	202,123	2,418,902
17 Escambia	0.9746	0.9746	0.0000	0.0000	42,566.13	0	1,678,812
18 Flagler	0.9575	0.9560	0.0015	0.0015	14,762.30	101,581	533,910
19 Franklin	0.9285	0.9275	0.0010	0.0010	1,279.10	5,868	5,868
20 Gadsden	0.9515	0.9435	0.0080	0.0080	5,062.25	185,781	185,781
21 Gilchrist	0.9541	0.9424	0.0117	0.0117	3,216.05	172,614	172,614
22 Glades	0.9898	0.9734	0.0164	0.0164	1,812.33	136,348	136,348
23 Gulf	0.9415	0.9389	0.0026	0.0026	2,074.20	24,739	24,739
24 Hamilton	0.9223	0.9168	0.0055	0.0055	1,764.73	44,525	44,525
25 Hardee	0.9662	0.9557	0.0105	0.0105	5,274.83	254,076	254,076
26 Hendry	1.0016	0.9823	0.0193	0.0193	14,629.15	1,295,218	1,348,520
27 Hernando	0.9675	0.9587	0.0088	0.0088	28,075.40	1,133,379	1,133,379
28 Highlands	0.9569	0.9489	0.0080	0.0080	13,641.08	500,617	715,912
29 Hillsborough	1.0047	1.0072	0.0000	0.0000	252,435.78	0	5,923,325
30 Holmes	0.9394	0.9259	0.0135	0.0135	3,332.54	206,384	206,384
31 Indian River	0.9999	0.9990	0.0009	0.0009	18,840.66	77,787	77,787
32 Jackson	0.9270	0.9219	0.0051	0.0051	6,327.49	148,036	148,036
33 Jefferson	0.9492	0.9396	0.0096	0.0096	862.00	37,962	37,962
34 Lafayette	0.9253	0.9187	0.0066	0.0066	1,285.14	38,910	38,910
35 Lake	0.9807	0.9746	0.0061	0.0061	52,667.89	1,473,813	2,654,223
36 Lee	1.0217	1.0173	0.0044	0.0044	110,089.41	2,222,106	2,222,106
37 Leon	0.9714	0.9718	0.0000	0.0000	36,693.63	0	885,529
38 Levy	0.9536	0.9431	0.0105	0.0105	6,242.95	300,709	300,709
39 Liberty	0.9346	0.9245	0.0101	0.0101	1,465.09	67,882	67,882
40 Madison	0.9251	0.9189	0.0062	0.0062	2,578.80	73,346	73,346
41 Manatee	0.9909	0.9937	0.0000	0.0000	56,120.69	0	1,455,045
42 Marion	0.9479	0.9472	0.0007	0.0007	50,526.87	162,251	2,355,165
43 Martin	1.0173	1.0164	0.0009	0.0009	21,266.57	87,802	87,802
44 Monroe	1.0506	1.0516	0.0000	0.0000	9,621.37	0	0
45 Nassau	0.9898	0.9870	0.0028	0.0028	14,127.70	181,466	181,466
46 Okaloosa	0.9913	0.9900	0.0013	0.0013	36,443.52	217,335	217,335
47 Okeechobee	0.9799	0.9638	0.0161	0.0161	6,990.71	516,314	516,314
48 Orange	1.0074	1.0091	0.0000	0.0000	241,797.39	0	1,964,229
49 Osceola	0.9888	0.9870	0.0018	0.0018	85,478.08	705,820	4,590,645
50 Palm Beach	1.0424	1.0438	0.0000	0.0000	218,086.59	0	0
51 Pasco	0.9837	0.9813	0.0024	0.0024	94,312.45	1,038,357	1,792,518
52 Pinellas	0.9986	1.0011	0.0000	0.0000	106,000.96	0	0
53 Polk	0.9683	0.9704	0.0000	0.0000	125,663.56	0	6,885,973
54 Putnam	0.9575	0.9455	0.0120	0.0120	11,153.76	614,001	614,001
55 St. Johns	1.0058	1.0023	0.0035	0.0035	55,702.46	894,353	894,353
56 St. Lucie	1.0020	0.9935	0.0085	0.0085	50,091.89	1,953,228	1,953,228
57 Santa Rosa	0.9710	0.9627	0.0083	0.0083	34,254.27	1,304,246	1,304,246
58 Sarasota	1.0110	1.0153	0.0000	0.0000	51,186.83	0	0
59 Seminole	0.9950	0.9951	0.0000	0.0000	75,921.97	0	5,642,858
60 Sumter	0.9691	0.9708	0.0000	0.0000	9,982.66	0	0
61 Suwannee	0.9313	0.9251	0.0062	0.0062	6,666.03	189,594	398,905
62 Taylor	0.9251	0.9215	0.0036	0.0036	2,972.71	49,093	49,093
63 Union	0.9574	0.9415	0.0159	0.0159	2,478.44	180,777	180,777
64 Volusia	0.9664	0.9639	0.0025	0.0025	71,669.35	821,940	4,592,704
65 Wakulla	0.9524	0.9470	0.0054	0.0054	5,604.48	138,834	138,834
66 Walton	0.9824	0.9844	0.0000	0.0000	12,267.95	0	0
67 Washington	0.9392	0.9303	0.0089	0.0089	3,747.72	153,011	153,011
69 FAMU Lab School	0.9714	0.9718	0.0000	0.0000	635.44	0	0
70 FAU - Palm Beach	1.0424	1.0438	0.0000	0.0000	1,332.61	0	0
71 FAU - St. Lucie	1.0020	0.9935	0.0085	0.0085	1,539.44	60,027	66,754
72 FSU Lab - Broward	1.0174	1.0196	0.0000	0.0000	877.38	0	0
73 FSU Lab - Leon	0.9714	0.9718	0.0000	0.0000	1,898.62	0	0
74 UF Lab School	0.9789	0.9796	0.0000	0.0000	1,292.58	0	0
75 Virtual School	1.0000	1.0000	0.0000	0.0000	52,503.51	0	0

State 3,278,046.87 21,533,362 66,255,577

1. Absolute value of the amount the current year DCD is below the prior year DCD x Hold Harmless Factor (column 3 x 1.0).
2. DCD Hold Harmless Index x WFTE x BSA (column 4 x column 5 x BSA).

2022-23 FEFP Second Calculation
Turnaround Supplemental Services Allocation

District	Turnaround Option Schools	Improved Schools	Total FTE for Eligible Schools	Supplemental Services Allocation \$500 per FTE
	-1- FTE	-2- FTE	-3- FTE	-4- FTE
1 Alachua	1,000.16	0.00	1,000.16	500,080
2 Baker	0.00	0.00	0.00	0
3 Bay	975.52	0.00	975.52	487,760
4 Bradford	0.00	0.00	0.00	0
5 Brevard	0.00	0.00	0.00	0
6 Broward	1,312.26	358.03	1,670.29	835,145
7 Calhoun	0.00	0.00	0.00	0
8 Charlotte	0.00	0.00	0.00	0
9 Citrus	0.00	0.00	0.00	0
10 Clay	0.00	592.98	592.98	296,490
11 Collier	0.00	0.00	0.00	0
12 Columbia	0.00	0.00	0.00	0
13 Dade	0.00	0.00	0.00	0
14 DeSoto	0.00	0.00	0.00	0
15 Dixie	0.00	0.00	0.00	0
16 Duval	0.00	1,766.49	1,766.49	883,245
17 Escambia	1,555.91	702.63	2,258.54	1,129,270
18 Flagler	0.00	0.00	0.00	0
19 Franklin	0.00	0.00	0.00	0
20 Gadsden	379.91	331.88	711.79	355,895
21 Gilchrist	0.00	0.00	0.00	0
22 Glades	0.00	0.00	0.00	0
23 Gulf	0.00	0.00	0.00	0
24 Hamilton	0.00	0.00	0.00	0
25 Hardee	0.00	0.00	0.00	0
26 Hendry	0.00	0.00	0.00	0
27 Hernando	0.00	0.00	0.00	0
28 Highlands	0.00	0.00	0.00	0
29 Hillsborough	3,087.50	6,106.50	9,194.00	4,597,000
30 Holmes	0.00	0.00	0.00	0
31 Indian River	0.00	0.00	0.00	0
32 Jackson	0.00	0.00	0.00	0
33 Jefferson	0.00	0.00	0.00	0
34 Lafayette	0.00	0.00	0.00	0
35 Lake	0.00	602.14	602.14	301,070
36 Lee	0.00	0.00	0.00	0
37 Leon	491.89	531.43	1,023.32	511,660
38 Levy	0.00	0.00	0.00	0
39 Liberty	0.00	0.00	0.00	0
40 Madison	94.24	0.00	94.24	47,120
41 Manatee	0.00	0.00	0.00	0
42 Marion	0.00	419.61	419.61	209,805
43 Martin	0.00	0.00	0.00	0
44 Monroe	0.00	0.00	0.00	0
45 Nassau	0.00	0.00	0.00	0
46 Okaloosa	0.00	0.00	0.00	0
47 Okeechobee	0.00	0.00	0.00	0
48 Orange	1,762.16	396.87	2,159.03	1,079,515
49 Osceola	0.00	0.00	0.00	0
50 Palm Beach	0.00	0.00	0.00	0
51 Pasco	3,066.19	0.00	3,066.19	1,533,095
52 Pinellas	901.33	1,127.69	2,029.02	1,014,510
53 Polk	3,494.45	1,408.42	4,902.87	2,451,435
54 Putnam	0.00	0.00	0.00	0
55 St. Johns	0.00	0.00	0.00	0
56 St. Lucie	0.00	430.44	430.44	215,220
57 Santa Rosa	0.00	0.00	0.00	0
58 Sarasota	0.00	0.00	0.00	0
59 Seminole	0.00	0.00	0.00	0
60 Sumter	0.00	0.00	0.00	0
61 Suwannee	0.00	0.00	0.00	0
62 Taylor	0.00	0.00	0.00	0
63 Union	0.00	0.00	0.00	0
64 Volusia	0.00	1,680.72	1,680.72	840,360
65 Wakulla	0.00	0.00	0.00	0
66 Walton	0.00	0.00	0.00	0
67 Washington	0.00	0.00	0.00	0
69 FAMU Lab School	0.00	0.00	0.00	0
70 FAU - Palm Beach	0.00	0.00	0.00	0
71 FAU - St. Lucie	0.00	0.00	0.00	0
72 FSU Lab - Broward	0.00	0.00	0.00	0
73 FSU Lab - Leon	0.00	0.00	0.00	0
74 UF Lab School	0.00	0.00	0.00	0
75 Virtual School	0.00	0.00	0.00	0

State 18,121.52 16,455.83 34,577.35 17,288,675

2022-23 FEFP Second Calculation
Teacher Salary Increase Allocation¹

District	2022-23 Base Funding	\$550 Million Recurring Funds for Maintaining Prior Increases ²	Additional \$250 Million for 2022-23 Increases	50% for Classroom Teacher Minimum Base Salary	50% for Instructional Personnel	2022-23 Teacher Salary Increase Allocation (col. 2 + col. 3)
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	146,967,455	5,374,328	2,442,877	1,221,438	1,221,439	7,817,205
2 Baker	22,976,483	840,208	381,913	190,956	190,957	1,222,121
3 Bay	134,304,069	4,911,252	2,232,387	1,116,194	1,116,193	7,143,639
4 Bradford	13,846,821	506,353	230,160	115,080	115,080	736,513
5 Brevard	376,958,979	13,784,694	6,265,770	3,132,885	3,132,885	20,050,464
6 Broward	1,362,083,792	49,808,889	22,640,404	11,320,202	11,320,202	72,449,293
7 Calhoun	9,693,176	354,461	161,119	80,559	80,560	515,580
8 Charlotte	83,714,592	3,061,288	1,391,495	695,747	695,748	4,452,783
9 Citrus	74,194,645	2,713,161	1,233,255	616,628	616,627	3,946,416
10 Clay	193,771,870	7,085,879	3,220,854	1,610,427	1,610,427	10,306,733
11 Collier	263,299,805	9,628,388	4,376,540	2,188,270	2,188,270	14,004,928
12 Columbia	47,778,408	1,747,168	794,167	397,084	397,083	2,541,335
13 Dade	1,793,434,931	65,582,603	29,810,274	14,905,137	14,905,137	95,392,877
14 DeSoto	21,536,750	787,559	357,981	178,991	178,990	1,145,540
15 Dixie	9,991,145	365,358	166,072	83,036	83,036	531,430
16 Duval	677,651,168	24,780,452	11,263,842	5,631,921	5,631,921	36,044,294
17 Escambia	190,308,061	6,959,214	3,163,279	1,581,640	1,581,639	10,122,493
18 Flagler	64,740,870	2,367,454	1,076,115	538,058	538,057	3,443,569
19 Franklin	5,442,332	199,016	90,462	45,231	45,231	289,478
20 Gadsden	21,910,491	801,226	364,194	182,097	182,097	1,165,420
21 Gilchrist	13,903,517	508,426	231,103	115,551	115,552	739,529
22 Glades	8,092,734	295,936	134,517	67,258	67,259	430,453
23 Gulf	8,933,807	326,693	148,497	74,248	74,249	475,190
24 Hamilton	7,421,975	271,408	123,367	61,684	61,683	394,775
25 Hardee	23,125,794	845,668	384,394	192,197	192,197	1,230,062
26 Hendry	65,921,920	2,410,643	1,095,747	547,873	547,874	3,506,390
27 Hernando	123,473,935	4,515,214	2,052,370	1,026,185	1,026,185	6,567,584
28 Highlands	59,379,401	2,171,395	986,998	493,499	493,499	3,158,393
29 Hillsborough	1,166,361,669	42,651,692	19,387,133	9,693,566	9,693,567	62,038,825
30 Holmes	14,154,876	517,618	235,281	117,640	117,641	752,899
31 Indian River	86,343,214	3,157,412	1,435,187	717,594	717,593	4,592,599
32 Jackson	26,759,741	978,554	444,797	222,399	222,398	1,423,351
33 Jefferson	3,715,497	135,869	61,759	30,879	30,880	197,628
34 Lafayette	5,416,151	198,059	90,027	45,013	45,014	288,086
35 Lake	235,471,819	8,610,769	3,913,986	1,956,993	1,956,993	12,524,755
36 Lee	513,761,077	18,787,294	8,539,679	4,269,839	4,269,840	27,326,973
37 Leon	163,581,498	5,981,873	2,719,033	1,359,517	1,359,516	8,700,906
38 Levy	27,009,355	987,682	448,946	224,473	224,473	1,436,628
39 Liberty	6,213,522	227,217	103,280	51,640	51,640	330,497
40 Madison	10,870,575	397,517	180,689	90,345	90,344	578,206
41 Manatee	255,826,130	9,355,089	4,252,313	2,126,157	2,126,156	13,607,402
42 Marion	219,548,611	8,028,487	3,649,312	1,824,656	1,824,656	11,677,799
43 Martin	99,158,219	3,626,033	1,648,197	824,098	824,099	5,274,230
44 Monroe	46,414,546	1,697,294	771,497	385,749	385,748	2,468,791
45 Nassau	63,966,889	2,339,151	1,063,250	531,625	531,625	3,402,401
46 Okaloosa	165,509,194	6,052,366	2,751,075	1,375,538	1,375,537	8,803,441
47 Okeechobee	30,908,279	1,130,259	513,754	256,877	256,877	1,644,013
48 Orange	1,119,315,261	40,931,292	18,605,133	9,302,566	9,302,567	59,536,425
49 Osceola	387,024,556	14,152,773	6,433,079	3,216,539	3,216,540	20,585,852
50 Palm Beach	1,044,270,152	38,187,031	17,357,741	8,678,871	8,678,870	55,544,772
51 Pasco	424,558,398	15,525,316	7,056,962	3,528,481	3,528,481	22,582,278
52 Pinellas	486,803,700	17,801,512	8,091,596	4,045,798	4,045,798	25,893,108
53 Polk	559,405,532	20,456,427	9,298,376	4,649,188	4,649,188	29,754,803
54 Putnam	48,378,171	1,769,100	804,137	402,068	402,069	2,573,237
55 St. Johns	256,117,183	9,365,732	4,257,151	2,128,576	2,128,575	13,622,883
56 St. Lucie	228,297,891	8,348,432	3,794,742	1,897,371	1,897,371	12,143,174
57 Santa Rosa	151,276,789	5,531,913	2,514,506	1,257,253	1,257,253	8,046,419
58 Sarasota	238,407,125	8,718,108	3,962,776	1,981,388	1,981,388	12,680,884
59 Seminole	346,577,851	12,673,712	5,760,778	2,880,389	2,880,389	18,434,480
60 Sumter	44,457,256	1,625,720	738,964	369,482	369,482	2,364,684
61 Suwannee	28,289,323	1,034,488	470,222	235,111	235,111	1,504,710
62 Taylor	12,566,505	459,534	208,879	104,440	104,439	668,413
63 Union	10,704,475	391,443	177,929	88,964	88,965	569,372
64 Volusia	316,907,163	11,588,710	5,267,595	2,633,798	2,633,797	16,856,305
65 Wakulla	24,347,362	890,338	404,699	202,350	202,349	1,295,037
66 Walton	55,400,057	2,025,878	920,854	460,427	460,427	2,946,732
67 Washington	15,993,988	584,871	265,850	132,925	132,925	850,721
69 FAMU Lab School	2,832,814	103,591	47,087	23,543	23,544	150,678
70 FAU - Palm Beach	6,380,974	233,340	106,064	53,032	53,032	339,404
71 FAU - St. Lucie	7,016,124	256,567	116,621	58,311	58,310	373,188
72 FSU Lab - Broward	4,103,781	150,068	68,213	34,106	34,107	218,281
73 FSU Lab - Leon	8,464,115	309,517	140,690	70,345	70,345	450,207
74 UF Lab School	5,808,618	212,410	96,550	48,275	48,275	308,960
75 Virtual School	240,854,602	8,807,608	4,003,458	2,001,729	2,001,729	12,811,066
State	15,040,409,554	550,000,000	250,000,000	125,000,000	125,000,000	800,000,000

1. Frozen as of the 2022-23 FEFP Second Calculation.
2. Allocated on 2021-22 Base Funding.

2022-23 FEFP Second Calculation
Grades PK-12 Class Size Reduction Allocation

District	Grades PK-3 Class Size Reduction Allocation	Grades 4-8 Class Size Reduction Allocation	Grades 9-12 Class Size Reduction Allocation	Class Size Reduction Allocation	Prorated Class Size Reduction Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	10,350,904	10,305,541	7,636,411	28,292,856	28,292,856
2 Baker	1,725,977	1,599,888	1,275,270	4,601,135	4,601,135
3 Bay	9,605,686	9,767,108	7,129,744	26,502,538	26,502,538
4 Bradford	1,065,288	1,049,041	653,646	2,767,975	2,767,975
5 Brevard	25,363,938	27,391,321	20,717,727	73,472,986	73,472,986
6 Broward	91,969,401	97,819,322	78,989,753	268,778,476	268,778,476
7 Calhoun	680,109	658,238	525,381	1,863,728	1,863,728
8 Charlotte	5,632,376	5,681,403	5,040,370	16,354,149	16,354,149
9 Citrus	5,148,237	5,269,102	3,985,773	14,403,112	14,403,112
10 Clay	12,804,939	13,652,329	11,203,867	37,661,135	37,661,135
11 Collier	17,973,353	18,393,776	15,348,885	51,716,014	51,716,014
12 Columbia	3,722,778	3,384,692	2,411,393	9,518,863	9,518,863
13 Dade	120,400,508	129,832,068	103,614,455	353,847,031	353,847,031
14 DeSoto	1,495,716	1,702,816	1,084,409	4,282,941	4,282,941
15 Dixie	742,534	700,540	546,107	1,989,181	1,989,181
16 Duval	50,263,719	48,375,316	34,077,746	132,716,781	132,716,781
17 Escambia	13,656,266	13,433,253	10,568,262	37,657,781	37,657,781
18 Flagler	4,056,968	4,597,130	4,058,690	12,712,788	12,712,788
19 Franklin	425,620	407,022	230,896	1,063,538	1,063,538
20 Gadsden	1,653,634	1,580,549	1,165,010	4,399,193	4,399,193
21 Gilchrist	1,095,574	990,362	634,141	2,720,077	2,720,077
22 Glades	629,213	748,240	261,257	1,638,710	1,638,710
23 Gulf	611,594	678,822	509,740	1,800,156	1,800,156
24 Hamilton	528,449	510,235	392,060	1,430,744	1,430,744
25 Hardee	1,702,921	1,669,130	1,244,448	4,616,499	4,616,499
26 Hendry	2,423,792	2,523,593	2,303,494	7,250,879	7,250,879
27 Hernando	8,804,899	8,758,800	6,634,394	24,198,093	24,198,093
28 Highlands	4,333,869	4,192,866	3,135,842	11,662,577	11,662,577
29 Hillsborough	80,905,818	82,699,522	62,277,682	225,883,022	225,883,022
30 Holmes	1,050,831	981,174	767,662	2,799,667	2,799,667
31 Indian River	5,877,010	6,209,874	5,090,700	17,177,584	17,177,584
32 Jackson	2,036,407	1,932,220	1,320,221	5,288,848	5,288,848
33 Jefferson	282,415	284,857	183,275	750,547	750,547
34 Lafayette	393,348	364,578	289,119	1,047,045	1,047,045
35 Lake	16,441,460	16,843,895	13,151,700	46,437,055	46,437,055
36 Lee	35,183,272	36,513,896	29,292,433	100,989,601	100,989,601
37 Leon	11,853,458	11,423,708	8,743,424	32,020,590	32,020,590
38 Levy	2,120,435	1,856,425	1,292,846	5,269,706	5,269,706
39 Liberty	476,501	415,999	285,106	1,177,606	1,177,606
40 Madison	775,096	781,539	610,260	2,166,895	2,166,895
41 Manatee	18,187,390	18,497,299	14,297,518	50,982,207	50,982,207
42 Marion	15,594,523	15,574,864	12,156,840	43,326,227	43,326,227
43 Martin	6,309,499	7,614,361	5,709,920	19,633,780	19,633,780
44 Monroe	3,337,502	3,380,646	2,558,552	9,276,700	9,276,700
45 Nassau	4,467,704	4,606,849	3,552,263	12,626,816	12,626,816
46 Okaloosa	11,980,289	12,026,978	8,440,129	32,447,396	32,447,396
47 Okeechobee	2,238,487	2,167,556	1,603,757	6,009,800	6,009,800
48 Orange	76,172,950	81,074,454	61,389,946	218,637,350	218,637,350
49 Osceola	25,180,621	28,389,515	22,642,979	76,213,115	76,213,115
50 Palm Beach	68,676,599	74,306,089	60,350,729	203,333,417	203,333,417
51 Pasco	29,332,574	30,913,700	22,462,912	82,709,186	82,709,186
52 Pinellas	33,326,190	34,118,972	28,590,085	96,035,247	96,035,247
53 Polk	38,786,200	41,075,531	32,027,843	111,889,574	111,889,574
54 Putnam	3,730,127	3,497,183	2,354,634	9,581,944	9,581,944
55 St. Johns	16,546,413	18,651,810	14,156,083	49,354,306	49,354,306
56 St. Lucie	14,881,228	16,347,386	13,621,142	44,849,756	44,849,756
57 Santa Rosa	9,867,372	10,604,481	8,275,519	28,747,372	28,747,372
58 Sarasota	15,553,827	17,270,920	13,730,534	46,555,281	46,555,281
59 Seminole	22,804,789	24,552,385	19,505,767	66,862,941	66,862,941
60 Sumter	3,185,775	3,239,359	2,305,582	8,730,716	8,730,716
61 Suwannee	2,038,434	1,960,040	1,523,620	5,522,094	5,522,094
62 Taylor	959,260	914,099	535,812	2,409,171	2,409,171
63 Union	856,451	783,072	487,031	2,126,554	2,126,554
64 Volusia	21,733,662	22,256,158	17,386,223	61,376,043	61,376,043
65 Wakulla	1,939,912	1,706,920	1,278,914	4,925,746	4,925,746
66 Walton	4,212,783	3,904,636	2,836,898	10,954,317	10,954,317
67 Washington	1,182,138	1,109,960	860,623	3,152,721	3,152,721
69 FAMU Lab School	185,137	227,099	164,614	576,850	576,850
70 FAU - Palm Beach	273,148	367,223	653,516	1,293,887	1,293,887
71 FAU - St. Lucie	648,665	785,714	3,541	1,437,920	1,437,920
72 FSU Lab - Broward	492,392	243,754	4,773	740,919	740,919
73 FSU Lab - Leon	470,630	617,413	585,739	1,673,782	1,673,782
74 UF Lab School	231,628	476,005	442,656	1,150,289	1,150,289
75 Virtual School	0	0	0	0	0
State	1,011,648,612	1,059,242,621	825,180,293	2,896,071,526	2,896,071,526

District	2022-23 Grades PK-3 Unweighted FTE	2022-23 Grades PK-3 Weighted FTE	\$964.60 x WFTE	District Cost Differential	Grades PK-3 Class Size Reduction Allocation
District	-1-	-2-	-3-	-4-	-5-
1 Alachua	9,671.01	10,954.24	10,566,460	0.9796	10,350,904
2 Baker	1,609.40	1,862.71	1,796,770	0.9606	1,725,977
3 Bay	8,414.73	10,279.97	9,916,059	0.9687	9,605,686
4 Bradford	1,008.29	1,160.92	1,119,823	0.9513	1,065,288
5 Brevard	22,965.53	26,549.65	25,609,792	0.9904	25,363,938
6 Broward	79,706.12	93,511.77	90,201,453	1.0196	91,969,401
7 Calhoun	649.75	764.55	737,485	0.9222	680,109
8 Charlotte	5,059.80	5,931.01	5,721,052	0.9845	5,632,376
9 Citrus	4,998.81	5,659.78	5,459,424	0.9430	5,148,237
10 Clay	11,772.01	13,548.55	13,068,931	0.9798	12,804,939
11 Collier	14,751.72	17,706.89	17,080,066	1.0523	17,973,353
12 Columbia	3,596.25	4,102.69	3,957,455	0.9407	3,722,778
13 Dade	105,873.23	122,780.94	118,434,495	1.0166	120,400,508
14 DeSoto	1,416.02	1,607.68	1,550,768	0.9645	1,495,716
15 Dixie	719.76	831.48	802,046	0.9258	742,534
16 Duval	45,108.60	51,807.87	49,973,871	1.0058	50,263,719
17 Escambia	12,704.10	14,526.41	14,012,175	0.9746	13,656,266
18 Flagler	3,853.64	4,399.43	4,243,690	0.9560	4,056,968
19 Franklin	407.30	475.73	458,889	0.9275	425,620
20 Gadsden	1,582.60	1,816.98	1,752,659	0.9435	1,653,634
21 Gilchrist	1,002.25	1,205.20	1,162,536	0.9424	1,095,574
22 Glades	584.09	670.13	646,407	0.9734	629,213
23 Gulf	574.25	675.30	651,394	0.9389	611,594
24 Hamilton	507.63	597.56	576,406	0.9168	528,449
25 Hardee	1,619.56	1,847.25	1,781,857	0.9557	1,702,921
26 Hendry	2,216.80	2,558.02	2,467,466	0.9823	2,423,792
27 Hernando	8,067.65	9,521.26	9,184,207	0.9587	8,804,899
28 Highlands	4,147.91	4,734.87	4,567,256	0.9489	4,333,869
29 Hillsborough	71,452.48	83,275.41	80,327,460	1.0072	80,905,818
30 Holmes	1,043.71	1,176.58	1,134,929	0.9259	1,050,831
31 Indian River	5,260.13	6,098.79	5,882,893	0.9990	5,877,010
32 Jackson	1,988.51	2,289.99	2,208,924	0.9219	2,036,407
33 Jefferson	268.51	311.60	300,569	0.9396	282,415
34 Lafayette	392.02	443.87	428,157	0.9187	393,348
35 Lake	15,344.06	17,489.07	16,869,957	0.9746	16,441,460
36 Lee	30,795.01	35,854.19	34,584,952	1.0173	35,183,272
37 Leon	11,128.64	12,645.06	12,197,425	0.9718	11,853,458
38 Levy	2,038.91	2,330.88	2,248,367	0.9431	2,120,435
39 Liberty	451.47	534.33	515,415	0.9245	476,501
40 Madison	773.55	874.46	843,504	0.9189	775,096
41 Manatee	16,546.20	18,974.39	18,302,697	0.9937	18,187,390
42 Marion	14,358.94	17,068.02	16,463,812	0.9472	15,594,523
43 Martin	5,514.96	6,435.51	6,207,693	1.0164	6,309,499
44 Monroe	2,808.40	3,290.21	3,173,737	1.0516	3,337,502
45 Nassau	4,126.04	4,692.67	4,526,549	0.9870	4,467,704
46 Okaloosa	10,892.64	12,545.41	12,101,302	0.9900	11,980,289
47 Okeechobee	2,117.54	2,407.80	2,322,564	0.9638	2,238,487
48 Orange	64,236.49	78,256.30	75,486,027	1.0091	76,172,950
49 Osceola	22,662.92	26,448.56	25,512,281	0.9870	25,180,621
50 Palm Beach	58,819.23	68,209.40	65,794,787	1.0438	68,676,599
51 Pasco	26,242.06	30,988.54	29,891,546	0.9813	29,332,574
52 Pinellas	29,647.64	34,511.27	33,289,571	1.0011	33,326,190
53 Polk	35,754.40	41,436.13	39,969,291	0.9704	38,786,200
54 Putnam	3,594.98	4,089.92	3,945,137	0.9455	3,730,127
55 St. Johns	14,755.50	17,114.29	16,508,444	1.0023	16,546,413
56 St. Lucie	13,593.36	15,528.29	14,978,589	0.9935	14,881,228
57 Santa Rosa	8,896.93	10,625.84	10,249,685	0.9627	9,867,372
58 Sarasota	13,567.92	15,881.65	15,319,440	1.0153	15,553,827
59 Seminole	20,823.27	23,758.12	22,917,083	0.9951	22,804,789
60 Sumter	2,951.32	3,402.03	3,281,598	0.9708	3,185,775
61 Suwannee	2,014.79	2,284.34	2,203,474	0.9251	2,038,434
62 Taylor	949.12	1,079.18	1,040,977	0.9215	959,260
63 Union	835.26	943.05	909,666	0.9415	856,451
64 Volusia	20,222.28	23,375.11	22,547,631	0.9639	21,733,662
65 Wakulla	1,820.79	2,123.66	2,048,482	0.9470	1,939,912
66 Walton	3,910.26	4,436.60	4,279,544	0.9844	4,212,783
67 Washington	1,122.37	1,317.34	1,270,706	0.9303	1,182,138
69 FAMU Lab School	175.40	197.50	190,509	0.9718	185,137
70 FAU - Palm Beach	240.47	271.29	261,686	1.0438	273,148
71 FAU - St. Lucie	598.76	676.87	652,909	0.9935	648,665
72 FSU Lab - Broward	442.73	500.65	482,927	1.0196	492,392
73 FSU Lab - Leon	445.66	502.06	484,287	0.9718	470,630
74 UF Lab School	217.70	245.13	236,452	0.9796	231,628
75 Virtual School ¹	0.00	0.00	0	1.0000	0
State	900,432.14	1,049,030.20	1,011,894,527		1,011,648,612

1. The Florida Virtual School does not receive Class Size Reduction funds.

2022-23 FEFP Second Calculation
Grades 4-8 Class Size Reduction Allocation

District	2022-23 Grades 4-8 Unweighted FTE	2022-23 Grades 4-8 Weighted FTE	\$920.98 x WFTE	District Cost Differential	Grades 4-8 Class Size Reduction Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	11,345.32	11,422.78	10,520,152	0.9796	10,305,541
2 Baker	1,802.55	1,808.41	1,665,509	0.9606	1,599,888
3 Bay	10,132.75	10,947.79	10,082,696	0.9687	9,767,108
4 Bradford	1,180.01	1,197.36	1,102,745	0.9513	1,049,041
5 Brevard	29,208.72	30,029.78	27,656,827	0.9904	27,391,321
6 Broward	101,056.58	104,170.47	95,938,919	1.0196	97,819,322
7 Calhoun	758.99	775.01	713,769	0.9222	658,238
8 Charlotte	6,089.49	6,265.99	5,770,851	0.9845	5,681,403
9 Citrus	5,948.41	6,067.01	5,587,595	0.9430	5,269,102
10 Clay	14,770.53	15,129.31	13,933,792	0.9798	13,652,329
11 Collier	18,175.39	18,979.34	17,479,593	1.0523	18,393,776
12 Columbia	3,881.97	3,906.77	3,598,057	0.9407	3,384,692
13 Dade	133,914.41	138,669.73	127,712,048	1.0166	129,832,068
14 DeSoto	1,898.71	1,916.97	1,765,491	0.9645	1,702,816
15 Dixie	810.85	821.61	756,686	0.9258	700,540
16 Duval	50,735.62	52,223.02	48,096,357	1.0058	48,375,316
17 Escambia	14,653.68	14,965.96	13,783,350	0.9746	13,433,253
18 Flagler	5,126.86	5,221.30	4,808,713	0.9560	4,597,130
19 Franklin	464.09	476.49	438,838	0.9275	407,022
20 Gadsden	1,776.43	1,818.93	1,675,198	0.9435	1,580,549
21 Gilchrist	1,096.41	1,141.06	1,050,893	0.9424	990,362
22 Glades	822.45	834.64	768,687	0.9734	748,240
23 Gulf	728.59	785.03	722,997	0.9389	678,822
24 Hamilton	595.88	604.29	556,539	0.9168	510,235
25 Hardee	1,868.12	1,896.35	1,746,500	0.9557	1,669,130
26 Hendry	2,719.86	2,789.49	2,569,065	0.9823	2,523,593
27 Hernando	9,697.45	9,920.00	9,136,122	0.9587	8,758,800
28 Highlands	4,697.11	4,797.78	4,418,659	0.9489	4,192,866
29 Hillsborough	86,038.08	89,153.23	82,108,342	1.0072	82,699,522
30 Holmes	1,150.08	1,150.62	1,059,698	0.9259	981,174
31 Indian River	6,582.33	6,749.43	6,216,090	0.9990	6,209,874
32 Jackson	2,163.97	2,275.74	2,095,911	0.9219	1,932,220
33 Jefferson	313.01	329.18	303,168	0.9396	284,857
34 Lafayette	429.06	430.89	396,841	0.9187	364,578
35 Lake	18,319.81	18,765.75	17,282,880	0.9746	16,843,895
36 Lee	37,630.80	38,972.56	35,892,948	1.0173	36,513,896
37 Leon	12,549.15	12,763.80	11,755,205	0.9718	11,423,708
38 Levy	2,115.68	2,137.32	1,968,429	0.9431	1,856,425
39 Liberty	449.87	488.58	449,972	0.9245	415,999
40 Madison	912.49	923.49	850,516	0.9189	781,539
41 Manatee	19,645.36	20,211.70	18,614,571	0.9937	18,497,299
42 Marion	16,878.18	17,853.87	16,443,057	0.9472	15,574,864
43 Martin	7,592.27	8,134.27	7,491,500	1.0164	7,614,361
44 Monroe	3,383.70	3,490.59	3,214,764	1.0516	3,380,646
45 Nassau	4,990.02	5,068.00	4,667,527	0.9870	4,606,849
46 Okaloosa	12,771.19	13,190.80	12,148,463	0.9900	12,026,978
47 Okeechobee	2,411.13	2,441.93	2,248,969	0.9638	2,167,556
48 Orange	82,395.08	87,236.78	80,343,330	1.0091	81,074,454
49 Osceola	30,129.35	31,231.34	28,763,440	0.9870	28,389,515
50 Palm Beach	74,498.29	77,295.98	71,188,052	1.0438	74,306,089
51 Pasco	33,024.57	34,205.74	31,502,802	0.9813	30,913,700
52 Pinellas	35,792.83	37,005.67	34,081,482	1.0011	34,118,972
53 Polk	44,643.26	45,960.23	42,328,453	0.9704	41,075,531
54 Putnam	3,972.65	4,016.12	3,698,766	0.9455	3,497,183
55 St. Johns	19,702.49	20,205.66	18,609,009	1.0023	18,651,810
56 St. Lucie	17,586.61	17,866.12	16,454,339	0.9935	16,347,386
57 Santa Rosa	11,525.35	11,960.47	11,015,354	0.9627	10,604,481
58 Sarasota	17,856.09	18,470.17	17,010,657	1.0153	17,270,920
59 Seminole	26,283.12	26,790.25	24,673,284	0.9951	24,552,385
60 Sumter	3,549.33	3,623.09	3,336,783	0.9708	3,239,359
61 Suwannee	2,287.55	2,300.52	2,118,733	0.9251	1,960,040
62 Taylor	1,062.05	1,077.08	991,969	0.9215	914,099
63 Union	894.13	903.09	831,728	0.9415	783,072
64 Volusia	24,388.87	25,070.79	23,089,696	0.9639	22,256,158
65 Wakulla	1,911.33	1,957.10	1,802,450	0.9470	1,706,920
66 Walton	4,248.30	4,306.84	3,966,514	0.9844	3,904,636
67 Washington	1,230.95	1,295.49	1,193,120	0.9303	1,109,960
69 FAMU Lab School	253.74	253.74	233,689	0.9718	227,099
70 FAU - Palm Beach	381.83	382.00	351,814	1.0438	367,223
71 FAU - St. Lucie	854.70	858.71	790,855	0.9935	785,714
72 FSU Lab - Broward	259.03	259.58	239,068	1.0196	243,754
73 FSU Lab - Leon	689.69	689.84	635,329	0.9718	617,413
74 UF Lab School	518.81	527.61	485,918	0.9796	476,005
75 Virtual School ¹	0.00	0.00	0	1.0000	0

State 1,112,223.41 1,149,864.43 1,059,002,143 1,059,242,621

1. The Florida Virtual School does not receive Class Size Reduction funds.

2022-23 FEFP Second Calculation
Grades 9-12 Class Size Reduction Allocation

District	2022-23 Grades 9-12 Unweighted FTE	2022-23 Grades 9-12 Weighted FTE	\$923.21 x WFTE	District Cost Differential	Grades 9-12 Class Size Reduction Allocation
District	-1-	-2-	-3-	-4-	-5-
1 Alachua	8,366.41	8,443.84	7,795,438	0.9796	7,636,411
2 Baker	1,424.32	1,438.00	1,327,576	0.9606	1,275,270
3 Bay	7,396.03	7,972.31	7,360,116	0.9687	7,129,744
4 Bradford	739.06	744.26	687,108	0.9513	653,646
5 Brevard	22,076.64	22,658.49	20,918,545	0.9904	20,717,727
6 Broward	81,607.73	83,915.16	77,471,315	1.0196	78,989,753
7 Calhoun	584.26	617.09	569,704	0.9222	525,381
8 Charlotte	5,417.22	5,545.57	5,119,726	0.9845	5,040,370
9 Citrus	4,458.87	4,578.26	4,226,695	0.9430	3,985,773
10 Clay	12,063.69	12,385.97	11,434,851	0.9798	11,203,867
11 Collier	15,044.25	15,799.26	14,586,035	1.0523	15,348,885
12 Columbia	2,732.93	2,776.62	2,563,403	0.9407	2,411,393
13 Dade	107,042.96	110,400.17	101,922,541	1.0166	103,614,455
14 DeSoto	1,210.78	1,217.84	1,124,322	0.9645	1,084,409
15 Dixie	629.72	638.94	589,876	0.9258	546,107
16 Duval	35,205.73	36,699.38	33,881,235	1.0058	34,077,746
17 Escambia	11,327.12	11,745.64	10,843,692	0.9746	10,568,262
18 Flagler	4,454.48	4,598.62	4,245,492	0.9560	4,058,690
19 Franklin	256.13	269.65	248,944	0.9275	230,896
20 Gadsden	1,287.25	1,337.48	1,234,775	0.9435	1,165,010
21 Gilchrist	705.47	728.87	672,900	0.9424	634,141
22 Glades	287.80	290.72	268,396	0.9734	261,257
23 Gulf	562.75	588.07	542,912	0.9389	509,740
24 Hamilton	463.15	463.21	427,640	0.9168	392,060
25 Hardee	1,394.47	1,410.44	1,302,132	0.9557	1,244,448
26 Hendry	2,451.48	2,540.05	2,345,000	0.9823	2,303,494
27 Hernando	7,325.76	7,495.80	6,920,198	0.9587	6,634,394
28 Highlands	3,532.30	3,579.59	3,304,713	0.9489	3,135,842
29 Hillsborough	64,660.85	66,975.54	61,832,488	1.0072	62,277,682
30 Holmes	890.80	898.06	829,098	0.9259	767,662
31 Indian River	5,332.83	5,519.65	5,095,796	0.9990	5,090,700
32 Jackson	1,491.03	1,551.18	1,432,065	0.9219	1,320,221
33 Jefferson	207.10	211.28	195,056	0.9396	183,275
34 Lafayette	334.01	340.88	314,704	0.9187	289,119
35 Lake	14,233.38	14,616.89	13,494,459	0.9746	13,151,700
36 Lee	30,309.20	31,189.32	28,794,292	1.0173	29,292,433
37 Leon	9,491.81	9,745.50	8,997,143	0.9718	8,743,424
38 Levy	1,473.22	1,484.87	1,370,847	0.9431	1,292,846
39 Liberty	324.28	334.04	308,389	0.9245	285,106
40 Madison	704.51	719.36	664,120	0.9189	610,260
41 Manatee	15,200.93	15,584.93	14,388,163	0.9937	14,297,518
42 Marion	13,144.03	13,902.04	12,834,502	0.9472	12,156,840
43 Martin	5,699.96	6,085.06	5,617,788	1.0164	5,709,920
44 Monroe	2,569.61	2,635.38	2,433,009	1.0516	2,558,552
45 Nassau	3,795.38	3,898.41	3,599,051	0.9870	3,552,263
46 Okaloosa	8,922.77	9,234.50	8,525,383	0.9900	8,440,129
47 Okeechobee	1,788.57	1,802.40	1,663,994	0.9638	1,603,757
48 Orange	62,997.00	65,896.53	60,836,335	1.0091	61,389,946
49 Osceola	24,158.19	24,849.40	22,941,215	0.9870	22,642,979
50 Palm Beach	60,394.56	62,627.45	57,818,288	1.0438	60,350,729
51 Pasco	23,847.61	24,794.98	22,890,973	0.9813	22,462,912
52 Pinellas	29,834.60	30,934.10	28,558,670	1.0011	28,590,085
53 Polk	34,519.30	35,750.03	33,004,785	0.9704	32,027,843
54 Putnam	2,680.44	2,697.50	2,490,359	0.9455	2,354,634
55 St. Johns	14,796.74	15,298.36	14,123,599	1.0023	14,156,083
56 St. Lucie	14,659.25	14,850.64	13,710,259	0.9935	13,621,142
57 Santa Rosa	9,065.12	9,311.16	8,596,156	0.9627	8,275,519
58 Sarasota	14,007.20	14,648.48	13,523,623	1.0153	13,730,534
59 Seminole	20,829.99	21,232.24	19,601,816	0.9951	19,505,767
60 Sumter	2,553.57	2,572.47	2,374,930	0.9708	2,305,582
61 Suwannee	1,783.03	1,783.97	1,646,979	0.9251	1,523,620
62 Taylor	623.94	629.82	581,456	0.9215	535,812
63 Union	560.88	560.32	517,293	0.9415	487,031
64 Volusia	18,976.47	19,537.67	18,037,372	0.9639	17,386,223
65 Wakulla	1,451.34	1,462.82	1,350,490	0.9470	1,278,914
66 Walton	3,110.54	3,121.56	2,881,855	0.9844	2,836,898
67 Washington	956.21	1,002.05	925,103	0.9303	860,623
69 FAMU Lab School	183.66	183.48	169,391	0.9718	164,614
70 FAU - Palm Beach	678.85	678.17	626,093	1.0438	653,516
71 FAU - St. Lucie	3.86	3.86	3,564	0.9935	3,541
72 FSU Lab - Broward	5.08	5.07	4,681	1.0196	4,773
73 FSU Lab - Leon	653.29	652.87	602,736	0.9718	585,739
74 UF Lab School	489.95	489.46	451,874	0.9796	442,656
75 Virtual School ¹	0.00	0.00	0	1.0000	0
State	864,653.70	893,183.05	824,595,522		825,180,293

1. The Florida Virtual School does not receive Class Size Reduction funds.

2022-23 FEFP Second Calculation
Required Local Effort, 90% Adjustment, Millage and Total

District	2021 School Taxable Value	2021 Assessment Levels	2021 Equalization Factors	2021-22 Unequalized RLE	Equalization Amount	2022 School Taxable Value	2022 Millage Rate Adjustment	2022 Equalized RLE Mills
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	19,450,039,700	97.2	(0.014403)	67,331,369	(969,774)	22,665,241,640	(0.045)	3.217
2 Baker	1,234,103,728	96.8	(0.010331)	4,272,171	(44,136)	1,462,036,875	(0.031)	3.231
3 Bay	20,927,114,396	96.0	(0.002083)	72,444,648	(150,902)	25,483,138,186	(0.006)	3.256
4 Bradford	1,187,127,236	95.4	0.004193	4,109,550	17,231	1,323,889,410	0.014	3.276
5 Brevard	51,744,719,346	96.3	(0.005192)	179,127,800	(930,032)	62,604,819,089	(0.015)	3.247
6 Broward	237,281,403,542	98.5	(0.027411)	821,411,272	(22,515,704)	267,545,856,370	(0.088)	3.174
7 Calhoun	497,456,976	93.7	0.022412	1,722,077	38,595	537,628,257	0.075	3.337
8 Charlotte	22,303,193,085	94.4	0.014831	77,208,302	1,145,076	28,460,112,934	0.042	3.304
9 Citrus	12,327,027,812	95.9	(0.001043)	42,673,212	(44,508)	13,954,936,486	(0.003)	3.259
10 Clay	14,393,742,499	98.9	(0.031345)	49,827,682	(1,561,849)	16,555,465,982	(0.098)	3.164
11 Collier	109,231,304,563	96.4	(0.006224)	378,132,561	(2,353,497)	142,000,430,001	(0.017)	3.245
12 Columbia	3,523,764,418	94.7	0.011616	12,198,427	141,697	3,966,749,246	0.037	3.299
13 Dade	366,114,505,026	93.0	0.030108	1,267,400,549	38,158,896	428,837,004,339	0.093	3.355
14 DeSoto	2,167,331,307	97.3	(0.015416)	7,502,781	(115,663)	2,551,056,890	(0.047)	3.215
15 Dixie	629,901,938	96.6	(0.008282)	2,180,569	(18,059)	731,822,835	(0.026)	3.236
16 Duval	85,200,472,649	96.6	(0.008282)	294,943,588	(2,442,723)	99,713,912,599	(0.026)	3.236
17 Escambia	23,238,782,742	94.3	0.015907	80,447,089	1,279,672	27,522,536,974	0.048	3.310
18 Flagler	12,009,996,238	94.6	0.012685	41,575,725	527,388	15,099,151,267	0.036	3.298
19 Franklin	2,520,902,580	95.5	0.003141	8,726,760	27,411	3,143,588,897	0.009	3.271
20 Gadsden	1,841,104,229	96.4	(0.006224)	6,373,461	(39,668)	2,086,324,185	(0.020)	3.242
21 Gilchrist	1,042,420,693	96.3	(0.005192)	3,608,610	(18,736)	1,171,423,200	(0.017)	3.245
22 Glades	836,590,452	96.4	(0.006224)	2,896,075	(18,025)	1,047,538,341	(0.018)	3.244
23 Gulf	2,297,504,604	93.2	0.027897	7,953,410	221,876	3,170,775,022	0.073	3.335
24 Hamilton	1,062,504,434	98.8	(0.030364)	3,678,135	(111,683)	1,175,488,129	(0.099)	3.163
25 Hardee	1,980,572,341	96.7	(0.009307)	6,856,266	(63,811)	2,228,976,440	(0.030)	3.232
26 Hendry	2,927,344,418	99.2	(0.034274)	10,133,764	(347,325)	3,732,859,455	(0.097)	3.165
27 Hernando	12,325,775,216	95.3	0.005247	42,668,876	223,884	15,480,087,369	0.015	3.277
28 Highlands	6,185,523,853	94.5	0.013757	21,412,799	294,576	7,441,492,775	0.041	3.303
29 Hillsborough	132,466,639,274	96.8	(0.010331)	458,567,713	(4,737,463)	158,177,834,006	(0.031)	3.231
30 Holmes	564,232,590	96.6	(0.008282)	1,953,238	(16,177)	617,265,857	(0.027)	3.235
31 Indian River	21,931,594,268	96.6	(0.008282)	75,921,916	(628,785)	25,807,424,289	(0.025)	3.237
32 Jackson	1,897,616,261	96.2	(0.004158)	6,569,092	(27,314)	2,133,895,780	(0.013)	3.249
33 Jefferson	779,304,741	98.3	(0.025432)	2,697,766	(68,610)	887,531,843	(0.081)	3.181
34 Lafayette	319,411,913	98.2	(0.024440)	1,105,727	(27,024)	353,875,324	(0.080)	3.182
35 Lake	29,437,846,012	96.3	(0.005192)	101,906,758	(529,100)	34,502,714,714	(0.016)	3.246
36 Lee	104,783,192,492	94.4	0.014831	362,734,264	5,379,712	133,918,480,158	0.042	3.304
37 Leon	20,984,168,466	97.3	(0.015416)	72,642,155	(1,119,851)	23,067,793,019	(0.051)	3.211
38 Levy	2,534,572,204	96.9	(0.011352)	8,774,081	(99,603)	2,959,330,005	(0.035)	3.227
39 Liberty	333,010,674	101.6	(0.057087)	1,152,803	(65,810)	357,567,161	(0.192)	3.070
40 Madison	868,640,178	97.6	(0.018443)	3,007,024	(55,459)	1,030,295,420	(0.056)	3.206
41 Manatee	47,561,332,473	95.4	0.004193	164,645,918	690,360	59,967,982,716	0.012	3.274
42 Marion	24,621,207,526	96.2	(0.004158)	85,232,711	(354,398)	29,733,959,233	(0.012)	3.250
43 Martin	26,662,980,446	96.6	(0.008282)	92,300,839	(764,436)	30,981,681,180	(0.026)	3.236
44 Monroe	34,206,781,366	93.3	0.026795	118,415,667	3,172,948	44,572,134,368	0.074	3.336
45 Nassau	12,037,222,805	96.1	(0.003122)	41,669,976	(130,094)	14,295,655,605	(0.009)	3.253
46 Okaloosa	22,582,918,750	93.7	0.022412	78,176,645	1,752,095	26,975,969,801	0.068	3.330
47 Okeechobee	3,566,383,399	97.0	(0.012371)	12,345,963	(152,732)	4,033,396,569	(0.039)	3.223
48 Orange	172,054,493,169	97.7	(0.019447)	595,611,362	(11,582,854)	202,549,692,019	(0.060)	3.202
49 Osceola	36,507,101,648	95.8	0.000000	126,378,824	0	44,263,539,646	0.000	3.262
50 Palm Beach	234,880,832,408	95.7	0.001045	813,101,070	849,691	287,272,655,931	0.003	3.265
51 Pasco	39,210,563,613	95.6	0.002092	135,737,561	283,963	46,639,634,677	0.006	3.268
52 Pinellas	106,042,089,211	97.3	(0.015416)	367,092,263	(5,659,094)	125,121,263,640	(0.047)	3.215
53 Polk	48,706,408,048	95.5	0.003141	168,609,895	529,604	59,797,479,953	0.009	3.271
54 Putnam	5,226,110,046	97.3	(0.015416)	18,091,539	(278,899)	6,182,576,819	(0.047)	3.215
55 St. Johns	37,077,961,902	96.7	(0.009307)	128,355,005	(1,194,600)	45,659,707,648	(0.027)	3.235
56 St. Lucie	28,976,198,885	97.0	(0.012371)	100,308,646	(1,240,918)	36,335,518,040	(0.036)	3.226
57 Santa Rosa	13,725,721,786	94.6	0.012685	47,515,155	602,730	16,413,433,562	0.038	3.300
58 Sarasota	74,590,082,549	94.3	0.015907	258,212,964	4,107,394	94,765,866,616	0.045	3.307
59 Seminole	43,198,578,162	97.5	(0.017436)	149,543,113	(2,607,434)	49,871,451,145	(0.054)	3.208
60 Sumter	16,621,377,521	95.8	0.000000	57,539,220	0	19,829,214,333	0.000	3.262
61 Suwannee	2,184,384,494	93.5	0.024599	7,561,815	186,013	2,547,621,615	0.076	3.338
62 Taylor	1,783,079,392	98.1	(0.023445)	6,172,593	(144,716)	1,960,659,389	(0.077)	3.185
63 Union	309,339,491	94.2	0.016985	1,070,859	18,189	360,990,536	0.052	3.314
64 Volusia	47,552,413,610	96.8	(0.010331)	164,615,043	(1,700,638)	56,003,169,364	(0.032)	3.230
65 Wakulla	1,724,421,599	94.5	0.013757	5,969,534	82,123	2,063,726,982	0.041	3.303
66 Walton	27,089,595,978	92.3	0.037920	93,777,680	3,556,050	38,464,644,884	0.096	3.358
67 Washington	1,106,044,630	93.8	0.021322	3,828,861	81,639	1,266,012,959	0.067	3.329
69 FAMU Lab School	0	0.0	0.000000	0	0	0	0.000	0.000
70 FAU - Palm Beach	0	0.0	0.000000	0	0	0	0.000	0.000
71 FAU - St. Lucie	0	0.0	0.000000	0	0	0	0.000	0.000
72 FSU Lab - Broward	0	0.0	0.000000	0	0	0	0.000	0.000
73 FSU Lab - Leon	0	0.0	0.000000	0	0	0	0.000	0.000
74 UF Lab School	0	0.0	0.000000	0	0	0	0.000	0.000
75 Virtual School	0	0.0	0.000000	0	0	0	0.000	0.000
State	2,443,188,085,001	95.8		8,457,730,786	(1,563,291)	2,933,437,989,999		3.262

2022-23 FEFP Second Calculation
Required Local Effort, 90% Adjustment, Millage and Total

District	2022 School Taxable Value	Unequalized Local Effort	Gross State & Local FEFP	90% Gross State & Local FEFP	Unequalized RLE Amount Above 90% FEFP	Equalized or Average Millage	Less: Millage to 90%	2021-22 Adjusted RLE Millage	2022-23 Total Required Local Effort
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	22,665,241,640	69,997,519	196,067,701	176,460,931	0	3.217	0.000	3.217	69,997,519
2 Baker	1,462,036,875	4,534,887	34,321,698	30,889,528	0	3.231	0.000	3.231	4,534,887
3 Bay	25,483,138,186	79,654,174	174,016,082	156,614,474	0	3.256	0.000	3.256	79,654,174
4 Bradford	1,323,889,410	4,163,579	21,389,918	19,250,926	0	3.276	0.000	3.276	4,163,579
5 Brevard	62,604,819,089	195,146,734	493,294,851	443,965,366	0	3.247	0.000	3.247	195,146,734
6 Broward	267,545,856,370	815,222,926	1,696,960,369	1,527,264,332	0	3.174	0.000	3.174	815,222,926
7 Calhoun	537,628,257	1,722,303	16,016,510	14,414,859	0	3.337	0.000	3.337	1,722,303
8 Charlotte	28,460,112,934	90,270,925	107,548,026	96,793,223	0	3.304	0.000	3.304	90,270,925
9 Citrus	13,954,936,486	43,659,972	102,721,553	92,449,398	0	3.259	0.000	3.259	43,659,972
10 Clay	16,555,465,982	50,286,235	265,796,500	239,216,850	0	3.164	0.000	3.164	50,286,235
11 Collier	142,000,430,001	442,359,740	334,692,239	301,223,015	141,136,725	3.245	1.035	2.210	301,268,112
12 Columbia	3,966,749,246	12,562,854	70,437,126	63,393,413	0	3.299	0.000	3.299	12,562,854
13 Dade	428,837,004,339	1,381,198,224	2,255,838,318	2,030,254,486	0	3.355	0.000	3.355	1,381,198,224
14 DeSoto	2,551,056,890	7,873,582	31,602,649	28,442,384	0	3.215	0.000	3.215	7,873,582
15 Dixie	731,822,835	2,273,452	15,757,155	14,181,440	0	3.236	0.000	3.236	2,273,452
16 Duval	99,713,912,599	309,767,252	884,381,949	795,943,754	0	3.236	0.000	3.236	309,767,252
17 Escambia	27,522,536,974	87,455,613	257,846,681	232,062,013	0	3.310	0.000	3.310	87,455,613
18 Flagler	15,099,151,267	47,805,121	86,659,872	77,993,885	0	3.298	0.000	3.298	47,805,121
19 Franklin	3,143,588,897	9,871,372	7,574,280	6,816,852	3,054,520	3.271	1.012	2.259	6,817,313
20 Gadsden	2,086,324,185	6,493,308	32,526,359	29,273,723	0	3.242	0.000	3.242	6,493,308
21 Gilchrist	1,171,423,200	3,649,218	21,797,099	19,617,389	0	3.245	0.000	3.245	3,649,218
22 Glades	1,047,538,341	3,262,286	12,699,979	11,429,981	0	3.244	0.000	3.244	3,262,286
23 Gulf	3,170,775,022	10,151,553	12,386,153	11,147,538	0	3.335	0.000	3.335	10,151,553
24 Hamilton	1,175,488,129	3,569,346	11,768,416	10,591,574	0	3.163	0.000	3.163	3,569,346
25 Hardee	2,228,976,440	6,915,890	33,302,468	29,972,221	0	3.232	0.000	3.232	6,915,890
26 Hendry	3,732,859,455	11,341,920	91,243,954	82,119,559	0	3.165	0.000	3.165	11,341,920
27 Hernando	15,480,087,369	48,699,116	171,592,044	154,432,840	0	3.277	0.000	3.277	48,699,116
28 Highlands	7,441,492,775	23,596,081	84,286,370	75,857,733	0	3.303	0.000	3.303	23,596,081
29 Hillsborough	158,177,834,006	490,629,678	1,524,168,463	1,371,751,617	0	3.231	0.000	3.231	490,629,678
30 Holmes	617,265,857	1,916,981	23,476,411	21,128,770	0	3.235	0.000	3.235	1,916,981
31 Indian River	25,807,424,289	80,197,087	108,793,654	97,914,289	0	3.237	0.000	3.237	80,197,087
32 Jackson	2,133,895,780	6,655,706	41,798,730	37,618,857	0	3.249	0.000	3.249	6,655,706
33 Jefferson	887,531,843	2,710,309	6,374,476	5,737,028	0	3.181	0.000	3.181	2,710,309
34 Lafayette	353,875,324	1,080,990	8,912,597	8,021,337	0	3.182	0.000	3.182	1,080,990
35 Lake	34,502,714,714	107,515,979	314,322,143	282,889,929	0	3.246	0.000	3.246	107,515,979
36 Lee	133,918,480,158	424,767,992	657,169,980	591,452,982	0	3.304	0.000	3.304	424,767,992
37 Leon	23,067,793,019	71,107,856	223,646,821	201,282,139	0	3.211	0.000	3.211	71,107,856
38 Levy	2,959,330,005	9,167,768	41,213,557	37,092,201	0	3.227	0.000	3.227	9,167,768
39 Liberty	357,567,161	1,053,822	10,277,184	9,249,466	0	3.070	0.000	3.070	1,053,822
40 Madison	1,030,295,420	3,171,002	17,168,662	15,451,796	0	3.206	0.000	3.206	3,171,002
41 Manatee	59,967,982,716	188,481,768	327,379,040	294,641,136	0	3.274	0.000	3.274	188,481,768
42 Marion	29,733,959,233	92,769,953	298,069,593	268,262,634	0	3.250	0.000	3.250	92,769,953
43 Martin	30,981,681,180	96,246,451	124,963,540	112,467,186	0	3.236	0.000	3.236	96,246,451
44 Monroe	44,572,134,368	142,744,935	59,363,382	53,427,044	89,317,891	3.336	2.087	1.249	53,443,772
45 Nassau	14,295,655,605	44,643,617	84,878,160	76,390,344	0	3.253	0.000	3.253	44,643,617
46 Okaloosa	26,975,969,801	86,236,780	221,803,684	199,623,316	0	3.330	0.000	3.330	86,236,780
47 Okeechobee	4,033,396,569	12,479,652	44,564,941	40,108,447	0	3.223	0.000	3.223	12,479,652
48 Orange	202,549,692,019	622,621,549	1,390,188,494	1,251,169,645	0	3.202	0.000	3.202	622,621,549
49 Osceola	44,263,539,646	138,612,160	518,168,291	466,351,462	0	3.262	0.000	3.262	138,612,160
50 Palm Beach	287,272,655,931	900,427,413	1,295,087,595	1,165,578,836	0	3.265	0.000	3.265	900,427,413
51 Pasco	46,639,634,677	146,321,593	577,253,996	519,528,596	0	3.268	0.000	3.268	146,321,593
52 Pinellas	125,121,263,640	386,174,268	619,209,985	557,288,987	0	3.215	0.000	3.215	386,174,268
53 Polk	59,797,479,953	187,773,655	773,274,305	695,946,875	0	3.271	0.000	3.271	187,773,655
54 Putnam	6,182,576,819	19,081,905	70,130,060	63,117,054	0	3.215	0.000	3.215	19,081,905
55 St. Johns	45,659,707,648	141,800,788	327,008,885	294,307,997	0	3.235	0.000	3.235	141,800,788
56 St. Lucie	36,335,518,040	112,529,646	305,255,678	274,730,110	0	3.226	0.000	3.226	112,529,646
57 Santa Rosa	16,413,433,562	51,997,758	208,434,333	187,590,900	0	3.300	0.000	3.300	51,997,758
58 Sarasota	94,765,866,616	300,855,092	305,118,539	274,606,685	26,248,407	3.307	0.289	3.018	274,563,250
59 Seminole	49,871,451,145	153,588,111	454,833,874	409,350,487	0	3.208	0.000	3.208	153,588,111
60 Sumter	19,829,214,333	62,095,581	56,849,941	51,164,947	10,930,634	3.262	0.574	2.688	51,168,891
61 Suwannee	2,547,621,615	8,163,803	41,673,556	37,506,200	0	3.338	0.000	3.338	8,163,803
62 Taylor	1,960,659,389	5,994,912	18,779,665	16,901,699	0	3.185	0.000	3.185	5,994,912
63 Union	360,990,536	1,148,470	17,003,764	15,303,388	0	3.314	0.000	3.314	1,148,470
64 Volusia	56,003,169,364	173,654,628	418,095,897	376,286,307	0	3.230	0.000	3.230	173,654,628
65 Wakulla	2,063,726,882	6,543,831	35,396,529	31,856,876	0	3.303	0.000	3.303	6,543,831
66 Walton	38,464,644,884	123,997,706	71,535,593	64,382,034	59,615,672	3.358	1.614	1.744	64,399,047
67 Washington	1,266,012,959	4,045,975	24,971,835	22,474,652	0	3.329	0.000	3.329	4,045,975
69 FAMU Lab School	0	0	4,955,221	4,459,699	0	0.000	0.000	0.000	0
70 FAU - Palm Beach	0	0	10,140,371	9,126,334	0	0.000	0.000	0.000	0
71 FAU - St. Lucie	0	0	9,960,741	8,964,667	0	0.000	0.000	0.000	0
72 FSU Lab - Broward	0	0	5,787,815	5,209,034	0	0.000	0.000	0.000	0
73 FSU Lab - Leon	0	0	12,935,549	11,641,994	0	0.000	0.000	0.000	0
74 UF Lab School	0	0	9,506,713	8,556,042	0	0.000	0.000	0.000	0
75 Virtual School	0	0	301,855,762	271,670,186	0	0.000	0.000	0.000	0
State	2,933,437,989,999	9,184,512,352	19,546,284,324	17,591,655,898	330,303,849			3.262	8,854,248,311

2022-23 FEFP Second Calculation
Required Local Effort Taxes

District	2022-23 School Taxable Value	Equalized Required Local Effort Millage Rate	Total Required Local Effort Taxes
-1-	-2-	-3-	
1 Alachua	22,665,241,640	3.217	69,997,519
2 Baker	1,462,036,875	3.231	4,534,887
3 Bay	25,483,138,186	3.256	79,654,174
4 Bradford	1,323,889,410	3.276	4,163,579
5 Brevard	62,604,819,089	3.247	195,146,734
6 Broward	267,545,856,370	3.174	815,222,926
7 Calhoun	537,628,257	3.337	1,722,303
8 Charlotte	28,460,112,934	3.304	90,270,925
9 Citrus	13,954,936,486	3.259	43,659,972
10 Clay	16,555,465,982	3.164	50,286,235
11 Collier	142,000,430,001	2.210	301,268,112
12 Columbia	3,966,749,246	3.299	12,562,854
13 Dade	428,837,004,339	3.355	1,381,198,224
14 DeSoto	2,551,056,890	3.215	7,873,582
15 Dixie	731,822,835	3.236	2,273,452
16 Duval	99,713,912,599	3.236	309,767,252
17 Escambia	27,522,536,974	3.310	87,455,613
18 Flagler	15,099,151,267	3.298	47,805,121
19 Franklin	3,143,588,897	2.259	6,817,313
20 Gadsden	2,086,324,185	3.242	6,493,308
21 Gilchrist	1,171,423,200	3.245	3,649,218
22 Glades	1,047,538,341	3.244	3,262,286
23 Gulf	3,170,775,022	3.335	10,151,553
24 Hamilton	1,175,488,129	3.163	3,569,346
25 Hardee	2,228,976,440	3.232	6,915,890
26 Hendry	3,732,859,455	3.165	11,341,920
27 Hernando	15,480,087,369	3.277	48,699,116
28 Highlands	7,441,492,775	3.303	23,596,081
29 Hillsborough	158,177,834,006	3.231	490,629,678
30 Holmes	617,265,857	3.235	1,916,981
31 Indian River	25,807,424,289	3.237	80,197,087
32 Jackson	2,133,895,780	3.249	6,655,706
33 Jefferson	887,531,843	3.181	2,710,309
34 Lafayette	353,875,324	3.182	1,080,990
35 Lake	34,502,714,714	3.246	107,515,979
36 Lee	133,918,480,158	3.304	424,767,992
37 Leon	23,067,793,019	3.211	71,107,856
38 Levy	2,959,330,005	3.227	9,167,768
39 Liberty	357,567,161	3.070	1,053,822
40 Madison	1,030,295,420	3.206	3,171,002
41 Manatee	59,967,982,716	3.274	188,481,768
42 Marion	29,733,959,233	3.250	92,769,953
43 Martin	30,981,681,180	3.236	96,246,451
44 Monroe	44,572,134,368	1.249	53,443,772
45 Nassau	14,295,655,605	3.253	44,643,617
46 Okaloosa	26,975,969,801	3.330	86,236,780
47 Okeechobee	4,033,396,569	3.223	12,479,652
48 Orange	202,549,692,019	3.202	622,621,549
49 Osceola	44,263,539,646	3.262	138,612,160
50 Palm Beach	287,272,655,931	3.265	900,427,413
51 Pasco	46,639,634,677	3.268	146,321,593
52 Pinellas	125,121,263,640	3.215	386,174,268
53 Polk	59,797,479,953	3.271	187,773,655
54 Putnam	6,182,576,819	3.215	19,081,905
55 St. Johns	45,659,707,648	3.235	141,800,788
56 St. Lucie	36,335,518,040	3.226	112,529,646
57 Santa Rosa	16,413,433,562	3.300	51,997,758
58 Sarasota	94,765,866,616	3.018	274,563,250
59 Seminole	49,871,451,145	3.208	153,588,111
60 Sumter	19,829,214,333	2.688	51,168,891
61 Suwannee	2,547,621,615	3.338	8,163,803
62 Taylor	1,960,659,389	3.185	5,994,912
63 Union	360,990,536	3.314	1,148,470
64 Volusia	56,003,169,364	3.230	173,654,628
65 Wakulla	2,063,726,982	3.303	6,543,831
66 Walton	38,464,644,884	1.744	64,399,047
67 Washington	1,266,012,959	3.329	4,045,975
69 FAMU Lab School	0	0.000	0
70 FAU - Palm Beach	0	0.000	0
71 FAU - St. Lucie	0	0.000	0
72 FSU Lab - Broward	0	0.000	0
73 FSU Lab - Leon	0	0.000	0
74 UF Lab School	0	0.000	0
75 Virtual School	0	0.000	0
State	2,933,437,989,999	3.262	8,854,248,311

2022-23 FEFP Second Calculation
 Millage Rates

District	Required Local Effort Mills	0.748 Actual Discretionary Millage	Total Actual FEFP Millage
	-1-	-2-	-3-
1 Alachua	3.217	0.748	3.965
2 Baker	3.231	0.748	3.979
3 Bay	3.256	0.748	4.004
4 Bradford	3.276	0.748	4.024
5 Brevard	3.247	0.748	3.995
6 Broward	3.174	0.748	3.922
7 Calhoun	3.337	0.748	4.085
8 Charlotte	3.304	0.748	4.052
9 Citrus	3.259	0.748	4.007
10 Clay	3.164	0.748	3.912
11 Collier	2.210	0.748	2.958
12 Columbia	3.299	0.748	4.047
13 Dade	3.355	0.748	4.103
14 DeSoto	3.215	0.748	3.963
15 Dixie	3.236	0.748	3.984
16 Duval	3.236	0.748	3.984
17 Escambia	3.310	0.748	4.058
18 Flagler	3.298	0.748	4.046
19 Franklin	2.259	0.748	3.007
20 Gadsden	3.242	0.748	3.990
21 Gilchrist	3.245	0.748	3.993
22 Glades	3.244	0.748	3.992
23 Gulf	3.335	0.748	4.083
24 Hamilton	3.163	0.748	3.911
25 Hardee	3.232	0.748	3.980
26 Hendry	3.165	0.748	3.913
27 Hernando	3.277	0.748	4.025
28 Highlands	3.303	0.748	4.051
29 Hillsborough	3.231	0.748	3.979
30 Holmes	3.235	0.748	3.983
31 Indian River	3.237	0.748	3.985
32 Jackson	3.249	0.748	3.997
33 Jefferson	3.181	0.748	3.929
34 Lafayette	3.182	0.748	3.930
35 Lake	3.246	0.748	3.994
36 Lee	3.304	0.748	4.052
37 Leon	3.211	0.748	3.959
38 Levy	3.227	0.748	3.975
39 Liberty	3.070	0.748	3.818
40 Madison	3.206	0.748	3.954
41 Manatee	3.274	0.748	4.022
42 Marion	3.250	0.748	3.998
43 Martin	3.236	0.748	3.984
44 Monroe	1.249	0.748	1.997
45 Nassau	3.253	0.748	4.001
46 Okaloosa	3.330	0.748	4.078
47 Okeechobee	3.223	0.748	3.971
48 Orange	3.202	0.748	3.950
49 Osceola	3.262	0.748	4.010
50 Palm Beach	3.265	0.748	4.013
51 Pasco	3.268	0.748	4.016
52 Pinellas	3.215	0.748	3.963
53 Polk	3.271	0.748	4.019
54 Putnam	3.215	0.748	3.963
55 St. Johns	3.235	0.748	3.983
56 St. Lucie	3.226	0.748	3.974
57 Santa Rosa	3.300	0.748	4.048
58 Sarasota	3.018	0.748	3.766
59 Seminole	3.208	0.748	3.956
60 Sumter	2.688	0.748	3.436
61 Suwannee	3.338	0.748	4.086
62 Taylor	3.185	0.748	3.933
63 Union	3.314	0.748	4.062
64 Volusia	3.230	0.748	3.978
65 Wakulla	3.303	0.748	4.051
66 Walton	1.744	0.748	2.492
67 Washington	3.329	0.748	4.077
69 FAMU Lab School	0.000	0.000	0.000
70 FAU - Palm Beach	0.000	0.000	0.000
71 FAU - St. Lucie	0.000	0.000	0.000
72 FSU Lab - Broward	0.000	0.000	0.000
73 FSU Lab - Leon	0.000	0.000	0.000
74 UF Lab School	0.000	0.000	0.000
75 Virtual School	0.000	0.000	0.000
State	3.262	0.748	4.010

2022-23 FEFP Second Calculation
Local Effort Taxes

District	2022 School Taxable Value	Total Required Local Effort Taxes	0.748 Actual Discretionary Local Effort	Total Local Effort Taxes
-1-	-2-	-3-	-4-	
1 Alachua	22,665,241,640	69,997,519	16,275,457	86,272,976
2 Baker	1,462,036,875	4,534,887	1,049,859	5,584,746
3 Bay	25,483,138,186	79,654,174	18,298,932	97,953,106
4 Bradford	1,323,889,410	4,163,579	950,659	5,114,238
5 Brevard	62,604,819,089	195,146,734	44,955,268	240,102,002
6 Broward	267,545,856,370	815,222,926	192,119,329	1,007,342,255
7 Calhoun	537,628,257	1,722,303	386,060	2,108,363
8 Charlotte	28,460,112,934	90,270,925	20,436,638	110,707,563
9 Citrus	13,954,936,486	43,659,972	10,020,761	53,680,733
10 Clay	16,555,465,982	50,286,235	11,888,149	62,174,384
11 Collier	142,000,430,001	301,268,112	101,967,669	403,235,781
12 Columbia	3,966,749,246	12,562,854	2,848,443	15,411,297
13 Dade	428,837,004,339	1,381,198,224	307,939,276	1,689,137,500
14 DeSoto	2,551,056,890	7,873,582	1,831,863	9,705,445
15 Dixie	731,822,835	2,273,452	525,507	2,798,959
16 Duval	99,713,912,599	309,767,252	71,602,566	381,369,818
17 Escambia	27,522,536,974	87,455,613	19,763,383	107,218,996
18 Flagler	15,099,151,267	47,805,121	10,842,399	58,647,520
19 Franklin	3,143,588,897	6,817,313	2,257,348	9,074,661
20 Gadsden	2,086,324,185	6,493,308	1,498,148	7,991,456
21 Gilchrist	1,171,423,200	3,649,218	841,176	4,490,394
22 Glades	1,047,538,341	3,262,286	752,216	4,014,502
23 Gulf	3,170,775,022	10,151,553	2,276,870	12,428,423
24 Hamilton	1,175,488,129	3,569,346	844,095	4,413,441
25 Hardee	2,228,976,440	6,915,890	1,600,583	8,516,473
26 Hendry	3,732,859,455	11,341,920	2,680,492	14,022,412
27 Hernando	15,480,087,369	48,699,116	11,115,941	59,815,057
28 Highlands	7,441,492,775	23,596,081	5,343,587	28,939,668
29 Hillsborough	158,177,834,006	490,629,678	113,584,339	604,214,017
30 Holmes	617,265,857	1,916,981	443,246	2,360,227
31 Indian River	25,807,424,289	80,197,087	18,531,795	98,728,882
32 Jackson	2,133,895,780	6,655,706	1,532,308	8,188,014
33 Jefferson	887,531,843	2,710,309	637,319	3,347,628
34 Lafayette	353,875,324	1,080,990	254,111	1,335,101
35 Lake	34,502,714,714	107,515,979	24,775,709	132,291,688
36 Lee	133,918,480,158	424,767,992	96,164,182	520,932,174
37 Leon	23,067,793,019	71,107,856	16,564,521	87,672,377
38 Levy	2,959,330,005	9,167,768	2,125,036	11,292,804
39 Liberty	357,567,161	1,053,822	256,762	1,310,584
40 Madison	1,030,295,420	3,171,002	739,835	3,910,837
41 Manatee	59,967,982,716	188,481,768	43,061,809	231,543,577
42 Marion	29,733,959,233	92,769,953	21,351,361	114,121,314
43 Martin	30,981,681,180	96,246,451	22,247,326	118,493,777
44 Monroe	44,572,134,368	53,443,772	32,006,358	85,450,130
45 Nassau	14,295,655,605	44,643,617	10,265,424	54,909,041
46 Okaloosa	26,975,969,801	86,236,780	19,370,904	105,607,684
47 Okeechobee	4,033,396,569	12,479,652	2,896,301	15,375,953
48 Orange	202,549,692,019	622,621,549	145,446,883	768,068,432
49 Osceola	44,263,539,646	138,612,160	31,784,763	170,396,923
50 Palm Beach	287,272,655,931	900,427,413	206,284,749	1,106,712,162
51 Pasco	46,639,634,677	146,321,593	33,490,989	179,812,582
52 Pinellas	125,121,263,640	386,174,268	89,847,077	476,021,345
53 Polk	59,797,479,953	187,773,655	42,939,374	230,713,029
54 Putnam	6,182,576,819	19,081,905	4,439,585	23,521,490
55 St. Johns	45,659,707,648	141,800,788	32,787,323	174,588,111
56 St. Lucie	36,335,518,040	112,529,646	26,091,809	138,621,455
57 Santa Rosa	16,413,433,562	51,997,758	11,786,158	63,783,916
58 Sarasota	94,765,866,616	274,563,250	68,049,473	342,612,723
59 Seminole	49,871,451,145	153,588,111	35,811,692	189,399,803
60 Sumter	19,829,214,333	51,168,891	14,238,962	65,407,853
61 Suwannee	2,547,621,615	8,163,803	1,829,396	9,993,199
62 Taylor	1,960,659,389	5,994,912	1,407,910	7,402,822
63 Union	360,990,536	1,148,470	259,220	1,407,690
64 Volusia	56,003,169,364	173,654,628	40,214,756	213,869,384
65 Wakulla	2,063,726,982	6,543,831	1,481,921	8,025,752
66 Walton	38,464,644,884	64,399,047	27,620,692	92,019,739
67 Washington	1,266,012,959	4,045,975	909,099	4,955,074
69 FAMU Lab School	0	0	0	0
70 FAU - Palm Beach	0	0	0	0
71 FAU - St. Lucie	0	0	0	0
72 FSU Lab - Broward	0	0	0	0
73 FSU Lab - Leon	0	0	0	0
74 UF Lab School	0	0	0	0
75 Virtual School	0	0	0	0

State 2,933,437,989,999 8,854,248,311 2,106,443,151 10,960,691,462

16

**Hillsborough County Public Schools
6-Years Historical Fund Balances & Adopted Budget for Fiscal Year 2022-23**

	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Pre-Close ?	FY 2020-21 Post-Close	FY 2021-22 Pre-Close	FY 2021-22 Post-Close	FY 2022-23 *Adopted Budget
Revenues	1,543,824,535	1,559,582,436	1,599,100,794	1,622,603,769	1,543,053,000	1,543,053,000	1,568,004,000	1,568,004,000	1,656,932,376
Expenditures	1,549,125,535	1,554,153,436	1,594,785,794	1,654,884,769	1,613,831,000	1,513,783,000	1,573,572,000	1,505,972,000	1,640,123,091
Recurring Proposed Salaries Increase (FY 2022-23)	-	-	-	-	-	-	-	-	(14,000,000)
Operational Deficit before other financial sources and uses	(5,301,000)	5,429,000	4,315,000	(32,281,000)	(70,778,000)	29,270,000	(5,568,000)	62,032,000	2,809,285
Beginning Fund Balance	146,075,000	140,774,000	146,203,000	150,518,000	118,237,000	118,237,000	147,507,000	147,507,000	186,139,000
Non-recurring payment of salaries (Proposed for FY 2022-23)	-	-	-	-	-	-	(23,400,000)	(23,400,000)	(30,600,000)
Ending Fund Balance after non-recurring salaries payment	146,075,000	140,774,000	146,203,000	150,518,000	118,237,000	118,237,000	124,107,000	124,107,000	155,539,000
Projected movement of eligible expenditures to Restricted Resources	-	-	g	-	-	-	-	-	-
Operational surplus/deficit after other financial sources and uses	(5,301,000)	5,429,000	4,315,000	(32,281,000)	(70,778,000)	29,270,000	(5,568,000)	62,032,000	2,809,285
Ending Fund Balance	\$ 140,774,000	\$ 146,203,000	\$ 150,518,000	\$ 118,237,000	\$ 47,459,000	\$ 147,507,000	\$ 141,939,000	\$ 186,139,000	\$ 158,348,285
Percentage of Fund Balance to Revenue	9.1%	9.4%	9.4%	7.3%	3.1%	9.6%	9.1%	11.9%	9.6%
Inventory/Nonspendable Portion of Fund Balance	4,754,011.93	4,457,554.00	4,684,590.00	4,585,126.00	-	4,398,065.00	-	5,197,002.00	5,000,000.00
Restricted Portion of Fund Balance	34,198,879.43	31,805,310.00	38,598,799.00	38,712,586.00	-	51,748,354.00	-	66,305,470.00	55,000,000.00
Unassigned/Unrestricted Portion of Fund Balance	101,821,133.28	109,940,388.00	107,234,375.00	74,940,108.00	-	91,360,865.00	-	114,637,136.00	98,348,285.00
	140,774,024.64	146,203,252.00	150,517,764.00	118,237,820.00	-	147,507,284.00	-	186,139,608.00	158,348,285.00

* Adopted Budget with proposed negotiations impact

Salaries	\$ 1,055,563,586	\$ 1,047,041,332	\$ 1,050,018,247	\$ 1,088,583,031	\$ 1,078,309,506	\$ 1,031,709,651	\$ 1,064,533,602
Benefits	\$ 296,752,733	\$ 303,061,158	\$ 305,332,133	\$ 327,337,516	\$ 343,452,072	\$ 335,918,788	\$ 342,958,551
Total Personnel Services Expenditures	\$ 1,352,316,319	\$ 1,350,102,490	\$ 1,355,350,380	\$ 1,415,920,547	\$ 1,421,761,579	\$ 1,367,628,439	\$ 1,407,492,153
Percentage of Personnel Services Expenditures over Revenue	88%	87%	85%	87%	92%	87%	85%
Total Non-Personnel Services Expenditures	\$ 196,809,216	\$ 204,050,946	\$ 239,435,414	\$ 238,964,222	\$ 192,049,421	\$ 205,943,561	\$ 232,630,938
	13%	13%	15%	15%	12%	13%	14%
	0%	0%	0%	-2%	-5%	0%	1%
Capital Transfers	\$ 47,768,000	\$ 34,303,000	\$ 61,157,000	\$ 58,709,000	\$ 24,813,000	\$ 38,922,000	\$ 45,000,000
Charter School Pass-Through	\$ (120,793,465)	\$ (145,405,564)	\$ (169,054,206)	\$ (190,448,231)	\$ (229,023,385)	\$ (253,448,417)	\$ (282,485,709)
Family Empowerment & Scholarships	\$ (12,387,277)	\$ (12,623,791)	\$ (12,990,266)	\$ (19,900,363)	\$ (26,006,338)	\$ (62,562,846)	\$ (75,655,852)
Auditor General Findings	\$ (1,491,592)		\$ (778,407)				
Inventory/Nonspendable Portion of Fund Balance	0.31%	0.29%	0.29%	0.28%		0.29%	0.33%
Restricted Portion of Fund Balance	2.22%	2.04%	2.42%	2.34%		3.42%	4.23%
Unassigned/Unrestricted Portion of Fund Balance	6.60%	7.05%	6.72%	4.53%		6.04%	7.31%
	9.13%	9.38%	9.43%	7.15%		9.75%	11.87%

ESE 139

17

Hillsborough County Public Schools Operational Projected Budgets

	Fiscal Year 2020-21		Fiscal Year 2021-22								
	ACTUAL		ACTUAL		ACTUAL		Projected	Projected	Projected	Projected	Projected
	PRIOR to Strategies		PRIOR to Strategies		AFTER Strategies		FY2023	FY 2024	FY 2025	FY 2026	FY 2027
	Total FY 2021		Total FY 2022	Fiscal Recovery Plan	ESSER II & III	Total FY 2022	Forecast	Forecast	Forecast	Forecast	Forecast
Revenues											
Federal	2,965,547		2,638,747			2,638,747	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000
Federal thru State	11,413,337		8,544,181			8,544,181	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
State	1,192,492,851		1,130,778,994	18,000,000		1,148,778,994	1,221,044,262	1,200,277,196	1,178,887,118	1,156,855,338	1,134,162,604
Local	575,227,763		623,539,487			623,539,487	664,923,823	684,871,538	705,417,684	726,580,214	748,377,621
Other Sources	18,012,953		21,922,319	17,000,000		38,922,319	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000
Removal of Charter School	(263,858,642)		(254,419,864)			(254,419,864)	(282,485,709)	(282,485,709)	(282,485,709)	(282,485,709)	(282,485,709)
Total Revenues	1,536,253,809		1,533,003,864	35,000,000		1,568,003,864	1,656,932,376	1,656,113,025	1,655,269,093	1,654,399,843	1,653,504,516
Expenditures											
Salaries	(1,107,682,228)		(1,076,660,528)	49,000,000	0	(1,027,660,528)	(1,059,533,602)	(1,059,533,602)	(1,059,533,602)	(1,059,533,602)	(1,059,533,602)
Benefits	(330,145,821)		(320,622,661)			(320,622,661)	(337,958,551)	(337,958,551)	(337,958,551)	(337,958,551)	(337,958,551)
Purchased Services	(313,250,013)		(348,259,390)	5,000,000		(343,259,390)	(406,627,518)	(406,627,518)	(406,627,518)	(406,627,518)	(406,627,518)
Energy Services	(34,988,105)		(38,546,520)			(38,546,520)	(36,052,327)	(36,052,327)	(36,052,327)	(36,052,327)	(36,052,327)
Materials and Supplies	(42,513,169)		(49,171,504)			(49,171,504)	(54,589,472)	(54,589,472)	(54,589,472)	(54,589,472)	(54,589,472)
Capital Outlay	(6,504,476)		(7,634,925)			(7,634,925)	(6,129,235)	(6,129,235)	(6,129,235)	(6,129,235)	(6,129,235)
Other	(32,372,826)		(37,583,733)			(37,583,733)	(18,984,357)	(18,984,357)	(18,984,357)	(18,984,357)	(18,984,357)
Transfers Out	(3,433,443)		(3,512,145)			(3,512,145)	(2,733,738)	(2,733,738)	(2,733,738)	(2,733,738)	(2,733,738)
Removal of Charter School	263,858,642		254,419,864			254,419,864	282,485,709	282,485,709	282,485,709	282,485,709	282,485,709
Total Expenditures	(1,607,031,439)		(1,627,571,542)	54,000,000	0	(1,573,571,542)	(1,640,123,091)	(1,640,123,091)	(1,640,123,091)	(1,640,123,091)	(1,640,123,091)
Financial Position	(70,777,630)		(94,567,678)	89,000,000	0	(5,567,678)	16,809,285	15,989,934	15,146,002	14,276,752	13,381,425
Recurring Expense							(14,000,000)	(14,000,000)	(14,000,000)	(14,000,000)	(14,000,000)
Financial Position after recurring expense							2,809,285	1,989,934	1,146,002	276,752	(618,575)
Beginning Fund Balance	118,237,820		47,460,190			47,460,190	18,492,512	(9,698,203)	(7,708,269)	(6,562,267)	(6,285,515)
Change in Financial Position	(70,777,630)		(94,567,678)	89,000,000	0	(5,567,678)	2,809,285	1,989,934	1,146,002	276,752	(618,575)
Non-recurring pay-out											
Movement eligible expenditures to ESSER						(23,400,000)	(31,000,000)				
Ending Fund Balance	47,460,190		(47,107,488)			18,492,512	(9,698,203)	(7,708,269)	(6,562,267)	(6,285,515)	(6,904,090)
Percent of Fund Balance Over Revenue	3.1%		-3.1%			1.2%	-0.6%	-0.5%	-0.4%	-0.4%	-0.4%
Inventory/Nonspendable Portion of Fund Balance	5,000,000.00	0.3%				5,200,000.00	0.3%	-	0.0%		
Restricted Portion of Fund Balance	42,460,190.00	2.8%				13,292,512.00	0.8%	-	0.0%		
Unassigned/Unrestricted Portion of Fund Balance	-	0.0%				-	0.0%	-	0.0%		
	47,460,190.00	3.1%				18,492,512.00	1.2%	-	0.0%		

18

Hillsborough County Public Schools Operational Projected Budgets
Negative Impact of Recurring Two Step on Fund Balance

	Fiscal Year 2020-21				Fiscal Year 2021-22								
	ACTUAL		ACTUAL		ACTUAL		ACTUAL		Projected	Projected	Projected	Projected	Projected
	PRIOR to Strategies		AFTER Strategies		PRIOR to Strategies		AFTER Strategies		FY2023	FY 2024	FY 2025	FY 2026	FY 2027
	Total FY 2021	Fiscal Recovery Plan	ESSER I & ESSER II	Total FY 2021	Total FY 2022	Fiscal Recovery Plan	ESSER II & III	Total FY 2022	Forecast	Forecast	Forecast	Forecast	Forecast
Revenues													
Federal	2,965,547			2,965,547	2,638,747			2,638,747	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000
Federal thru State	11,413,337			11,413,337	8,544,181			8,544,181	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
State	1,192,492,851			1,192,492,851	1,130,778,994	18,000,000		1,148,778,994	1,221,044,262	1,200,277,196	1,178,887,118	1,156,855,338	1,134,162,604
Local	575,227,763			575,227,763	623,539,487			623,539,487	664,923,823	684,871,538	705,417,684	726,580,214	748,377,621
Other Sources	18,012,953	6,800,000		24,812,953	21,922,319	17,000,000		38,922,319	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000
Removal of Charter School	(263,858,642)			(263,858,642)	(254,419,864)			(254,419,864)	(282,485,709)	(282,485,709)	(282,485,709)	(282,485,709)	(282,485,709)
Total Revenues	1,536,253,809	6,800,000	-	1,543,053,809	1,533,003,864	35,000,000		1,568,003,864	1,656,932,376	1,656,113,025	1,655,269,093	1,654,399,843	1,653,504,516
Expenditures													
Salaries	(1,107,682,228)		76,653,898	(1,031,028,330)	(1,076,660,528)	49,000,000	0	(1,027,660,528)	(1,059,533,602)	(1,059,533,602)	(1,059,533,602)	(1,059,533,602)	(1,059,533,602)
Benefits	(330,145,821)		2,457,136	(327,688,685)	(320,622,661)			(320,622,661)	(337,958,551)	(337,958,551)	(337,958,551)	(337,958,551)	(337,958,551)
Purchased Services	(313,250,013)		12,296,905	(300,953,109)	(348,259,390)	5,000,000		(343,259,390)	(406,627,518)	(406,627,518)	(406,627,518)	(406,627,518)	(406,627,518)
Energy Services	(34,988,105)			(34,988,105)	(38,546,520)			(38,546,520)	(36,052,327)	(36,052,327)	(36,052,327)	(36,052,327)	(36,052,327)
Materials and Supplies	(42,513,169)		1,839,156	(40,674,013)	(49,171,504)			(49,171,504)	(54,589,472)	(54,589,472)	(54,589,472)	(54,589,472)	(54,589,472)
Capital Outlay	(6,504,476)			(6,504,476)	(7,634,925)			(7,634,925)	(6,129,235)	(6,129,235)	(6,129,235)	(6,129,235)	(6,129,235)
Other	(32,372,826)			(32,372,826)	(37,583,733)			(37,583,733)	(18,984,357)	(18,984,357)	(18,984,357)	(18,984,357)	(18,984,357)
Transfers Out	(3,433,443)			(3,433,443)	(3,512,145)			(3,512,145)	(2,733,738)	(2,733,738)	(2,733,738)	(2,733,738)	(2,733,738)
Removal of Charter School	263,858,642			263,858,642	254,419,864			254,419,864	282,485,709	282,485,709	282,485,709	282,485,709	282,485,709
Total Expenditures	(1,607,031,439)	0	93,247,095	(1,513,784,345)	(1,627,571,542)	54,000,000	0	(1,573,571,542)	(1,640,123,091)	(1,640,123,091)	(1,640,123,091)	(1,640,123,091)	(1,640,123,091)
Financial Position	(70,777,630)	6,800,000	93,247,095	29,269,465	(94,567,678)	89,000,000	0	(5,567,678)	16,809,285	15,989,934	15,146,002	14,276,752	13,381,425
Recurring Expense									(28,000,000)	(28,000,000)	(28,000,000)	(28,000,000)	(28,000,000)
Financial Position after recurring expense									(11,190,715)	(12,010,066)	(12,853,998)	(13,723,248)	(14,618,575)
Beginning Fund Balance	118,237,820			118,237,820	147,507,285			147,507,285	186,139,607	158,348,892	146,338,826	133,484,828	119,761,580
Change in Financial Position	(70,777,630)	6,800,000	93,247,095	29,269,465	(94,567,678)	89,000,000	0	(5,567,678)	(11,190,715)	(12,010,066)	(12,853,998)	(13,723,248)	(14,618,575)
Non-recurring pay-out								(23,400,000)	(16,600,000)				
Movement eligible expenditures to ESSER								67,600,000					
Ending Fund Balance	47,460,190	6,800,000	93,247,095	147,507,285	52,939,607			186,139,607	158,348,892	146,338,826	133,484,828	119,761,580	105,143,005
Percent of Fund Balance Over Revenue	3.1%			9.6%	3.5%			11.9%	9.6%	8.8%	8.1%	7.2%	6.4%
Inventory/Nonspendable Portion of Fund Balance				5,000,000.00				5,197,002.16	0.3%	5,000,000.00			0.3%
Restricted Portion of Fund Balance				51,700,000.00				66,305,470.39	4.2%	55,000,000.00			3.3%
Unassigned/Unrestricted Portion of Fund Balance				90,807,285.00				114,637,134.77	7.3%	84,348,892.00			5.1%
				147,507,285.00				186,139,607.32	11.9%	144,348,892.00			8.7%

123,800,000.00

Bargaining Timeline

June 6, 2022

- HCTA and HCPS opening bargaining session.
- HCTA presented initial asks through an MOU (attached).
- HCPS presented current ESP salary schedule adjusted with \$15.00 minimum wage (attached).

June 28, 2022

- HCPS presents initial offer highlighted by one-time additional payment equivalent to two-level increase non-recurring. One-time payment of \$1000 for instructional at top for instructional, \$500 for support. Minimum Wage implementation of October 1, 2022. 10% increase to supplements. (attached)
- HCPS agreed to one-time payments for certified behavior analysts, licensed school psychologists and NBCT.
- HCTA amended their initial MOU to reflect language around referendum in relation to their ask for support salary schedule to increase consistently across cells by \$3.57. (attached)

July 20, 2022

- HCPS adjusted counteroffer to reflect \$1100 for instructional at top of scale, \$550 for support at top of scale. Offered to increase all supplements by 12% recurring. (attached)

July 28, 2022

- HCTA communicates that they are going to notify PERC that we have reached impasse but also present proposal. Communicated that some items are last and final. Two level recurring movement stands, requested one-time payment of \$2200 for instructional at top of scale and \$1100 for support at top of scale. Accepted offer of 12% increase on all supplements. Presented additional asks: Advanced degree supplements for those required for their position, Coverage ask of hourly rate for instructional and \$10 more than hourly rate for support. (attached)

August 4, 2022

- HCPS restated offer with estimated costs.
- Finance presented information on school funding.

August 29, 2022

- HCPS adjusted offer to reflect the following: Minimum Wage implementation of \$15 per hour effective July 1, 2022. One-level recurring movement and one-time additional payment equivalent to a second level increase. Instructional employees at top of respective salary schedule one-time \$2200 payment and support at top \$550 one-time payment. One-time \$300 payment for employees on E00-E06 who would see no increase if given level increase due to compression on instructional salary schedule. (attached)
- HCTA agreed to \$15.00 per hour implementation effective July 1, 2022.

September 13, 2022

- HCTA presented comparison of HCPS offer and HCTA offer italicizing items in agreement. HCTA adjusted coverage ask for instructional to \$30 per hour.
- HCPS shares estimates of August 29th offer with total compensation left on table of at least 32 million.



June 6, 2022

Negotiations – Instructional & ESP

Rob Kriete

Good Morning. Please put your cell phones on quiet and remember that it is a non-interactive from the gallery, please. So, thank you again for being here and what we are about to do. District, thank you so much for joining us today. I am Rob Kriete, the president here at HCTA. As we begin, I just want to make a statement about where we're at and where we want to go. And I just want everyone to recognize that the last couple of years has been extraordinarily difficult on our educators and ESPs. They're at the breaking point, that educators are leaving their professions because they cannot tolerate conditions any longer in Hillsborough, across Florida and in America. And something must be done. Every student in every school in every zip code deserves better than this. Superintendent Davis and the School Board can do better than this, they must do better than this and we're asking to do something about it now. And to that end, we really want to dive right in and I would like to introduce everyone to Graham Picklesimer who is our new Executive Director and Chief Negotiator. Graham cheering!

Graham Picklesimer

Thanks. I am not a speech giver, I am a document maker so I have an MOU for everyone here and I am going to pass this around.

Marie Whelan

Rob, can we do introductions with your team too.

Graham Picklesimer

While the document is going around, we can do introductions.

Marie Whelan

Perfect.

Introduction: Johnny Green, HCTA, Tamica Thomas Simson, Financial Representative, Valerie Chuchman, HCTA Secretary-Treasurer, Michelle Miller from Hillsborough Virtual School as well as ESE teacher, Anita Greenbaum, School Psychologist, Desiree Persaud, Employee Relations, Ismael Lebron-Bravo, Principal at Wimauma Elementary, Jeff Gibson, District Council, Marie Whelan, HR, Danielle Shotwell, General Manager of Employee Relations, Michael McAuley, Chief of Staff, Susan Garcia, General Manager of Budget, Shelly Blackwood-Green, Principal at Williams Middle School, we also have Larissa McCoy as a High School Principal joining us here momentarily, Sholanda Lock will be here shortly and I am Carol Butts, one the RN Team Leaders, John Mitchell, Erwin Technical College, Tonya Wright, School LPN, Stacie Gamble, Penny Mayo, Client Services Rep.

Rob Kriete

Thank you.

Graham Picklesimer

All right, so everybody has the documents. This is a two-page front and back. The number of presentations and we can go through them but basically, the proposals that we're making with everything that Rob spoke to in mind. First, by the end of the fiscal year, employees, both Instructional and EPSs bargaining units would be credited with one year of experience and move on their salary schedule accordingly. Effectively, you can think of this as making the non-recurring amount that was provided equivalent in a recurring amount. Second, for the upcoming fiscal year, same employee being credited with same experience. Third, for those employees who do not advance on salary schedules for this year to instead receive a longevity stipend (we are not married to the term) in the amount of \$3,000 for instructional employees, \$1500 for ESP employees. What they should have gotten credit this past year. Employees who moved to the top or already at the top as of that point, would be eligible for the stipend. Fourth, obviously, you're aware there's a new state mandate or budget that every school district employee has to be paid \$15.00 per hour no later than October 1, we are proposing that it is effective July 1st. Fifth, in order to prevent the otherwise (Inaudible) the number of salary schedules for the non-instructional employee, we proposing that each employee in the instructional and ESP bargaining units receive an amount, basically to get them to where they would get at least or exactly \$3.57 per hour raise, that number being chosen because it is the amount of the lowest the bottom step of the lowest salary grade must be increased to get to \$15 per hour. So rather than having almost every employee on

that scale \$15.00 per hour, this will ensure that this time that everyone gets (Inaudible). Flipping to the back page -- I'll say one thing about this -- a lot of the pieces here we see as independent, the millage referendum, there was also an increase in funding. This piece of course, the \$3.57 per hour, it's easily cost out -- multiplied by the number of days and hours each employee is working and you come up with the amount. We came up with -- not inclusive of benefits -- will be about \$92 million to do this on top of what's already been done in the previous paragraphs. So, we think it's natural that this is something that probably would want tapping in to the millage to provide long-term -- of course the question comes up if for some reason the millage doesn't pass, then what happens -- we kind of went around and around thinking okay, what should the alternative be and we decided that you probably would be the best to figure out what works best for you in that event. So, if you have an idea for what would happen if the millage doesn't pass, we would be receptive to that. More trouble than it's worth for us to try to imagine it.

Danielle Shotwell

The \$90 million that you mentioned ... (Inaudible)

Graham Picklesimer

We did sort of an envelope calculation for all of these, we can provide to you if you want. You guy can probably do that as well. Okay, page two, # six, this is something -- essentially an increase in various supplements at 15%. They have not increased in a long time. # seven, I have seen something like this before, at least the concepts reinstituting advanced degree supplements, proposal here: \$1,000 Masters, \$2,000 Specialist Degree, \$3,000 Doctorate. Obviously, the vast majority of that probably going to be a master's program appropriate to credit other higher degrees as well.

Danielle Shotwell

Are you proposing that for any or according to the statutory language that is based in the area that they are certified in?

Graham Picklesimer

That they have certified in. The statute places limits on what we can do. Obviously, however, that you'll note that this is not necessarily limited to instructional employees. Same for non-instructional employees does not provide (Inaudible). Number eight, for eligible ESE teachers performing those types of duties, as well as ESE professionals -- a \$2000 supplement. The remaining ones for National Board-Certified Teachers and one-time \$1,000 payment for meeting the criteria there. Employees who maintain CBA qualifications -- a \$500 supplement. Employees who are like the school psychologists -- a \$500 supplement. As always, the Board

continuing to bear the cost of an employee only health insurance plan. And finally, the fingerprint monitoring fees. That's it -- that's all we got right at this moment. We welcome your questions, comments, or thoughts from whomever.

Danielle Shotwell

Number one and two -- so ultimately, you're saying move everybody two levels effective July 1st is that what you're saying?

Graham Picklesimer

Right.

Danielle Shotwell

You mentioned that you had done preliminary estimates of your own. Do you have a total estimate for all of this?

Graham Picklesimer

Everything combined? We did for one, two- recurring pieces, four and five and for one and two again it's ballpark. We came up with for both units combined about eleven and one-half million for each of those steps.

Danielle Shotwell

Is that with fringe?

Graham Picklesimer

No. And of course, the big part of the fringe question - increases with FRS - the increases were rather different for those enrolled in the pension plan versus enrolled in the investment plan. So, we really didn't have the information we needed to cost out for benefits. One thing that I think we'll need to progress further as we get into it is full and accurate list of current employees and what plan they are on -- all that kind of stuff, so that we can so that we can be precise here - that's the reason - normally I do try to do benefits but not having any idea -- you guys have like a what billion dollar payroll total? So yeah, everyone's enrolled the pension plan that's going to be about 13 million additional cost - so there's a wide range there. So yeah, normally I do like to have the benefits but just not comfortable taking that shot in the dark.

The cost of bringing everybody who's currently below \$15 an hour on ESP scale, just not including the benefits - we figured about eight and eight and one-half million and the \$3 - number five the \$3.57 an hour thing. You just do the crudest way and count up all the hours and multiply by \$3.57, it is a little over \$100 million dollars.

Michael McAuley

I thought you said \$92 million.

Graham Picklesimer

But the reason I say that is because 8 million of that was caught by bringing everybody up in the first place. I was provided with numbers that the district provided in the last round of negotiations for some of these things. The supplements, little less than a Million. Advanced degrees and master's degree for about \$4 millionish, so unless something dramatic has changed, I think it is not too much different.

Danielle Shotwell

Well, as we know the budget was signed by the Governor last week. Ms. Garcia, can you give us an update as far as the process working through the fiscal year budget.

Susan Garcia

We are in the process of working on the budget for the fiscal year. We do not have any solid numbers right now and hopefully by the next meeting.

Graham Picklesimer

OK

Danielle Shotwell

As far as the minimum wage, we did and like you've mentioned, and we're very well aware that if everybody should move up to \$15 an hour and how it will (Inaudible) the salary schedule. So, this is not a proposal, this is just showing the actual salary schedule for support, and what it would look like and how it would compress in different areas. So, I just wanted to pass this out.

Graham Picklesimer

And you are talking

Danielle Shotwell

Move everybody exactly. So, as you can see, this is just looking at our current support salary schedule, and taking everything that was below \$15 an hour currently, and what that would look like if we have to move it to \$15 an hour. So, if you look, for example, pay grade 15, which, for example, our Paraprofessionals in this bargaining unit - level one, all the way to level 17 would be \$15 now because of where we currently are, and you can kind of see where the triangle, the red triangle

kind of goes down all the way until pay grade 21. So that is significant that a lot of our employees are below \$15 an hour. And that would be a huge part of our salary schedule that will be compressed. In addition, our initial estimates, and I mentioned this a lot around the table, I know that we are here to only talk about two bargaining units, so we have to make our estimates on the whole, but for all support employees to move to \$15 an hour, we are estimated to be approximately \$22.4 million recurring each year. So, we are as you have said, open to ideas of how to implement somethings that even though there is increased funding, I don't know that we have increased funding for what we have been task of doing in a short amount of time.

Rob Kriete

That \$22.4 million includes fringe?

Danielle Shotwell

Yes, it does. But that's not just the ESP bargaining unit. That would be ESP, HSEF and Non-Rep. So originally, the minimum wage implementation was supposed to be put through until 2026. We have been going \$1 a year until September 30 of 2026. Obviously, this new legislation that was just put in place, as accelerating that to October 1 of this year. So that is going to have its challenges. But we are obviously going to do that, it is required and we also know that it's needed. So, talking about how to go about to do that, at the same time as looking at or more veteran support employee is a challenge, no different than the teacher salary increase allocation has put challenges in place for our instructional teachers. We know that when we receive the TSIA allocation, and we will be working through that, as well as working through the charter allocation that comes out of that. It's created where our salary schedule right now is levels one through seven, our instructional salary schedules are all at \$47,500. Obviously, far from ideal. I know we have talked across this table before about some of the legislation that has tied our hands with what we can and can't do with some of that. But they have made some adjustments over the last couple of years, as far as what percentage has to go to teachers' salary, and what percentage can go to all employees. So those are things obviously that we want to partner with you and coming up with something that we can do reasonably with the funding that we have, and at the same time, be able to sustain it with any future costs, because a lot of the things that you have proposed are obviously most of what you propose are recurring costs and we have to be able to (Inaudible).

Graham Picklesimer

One more question about the paygrade you mentioned, the \$22.4 million. So, the state mandate is that \$15 starts October. If you're \$22 million, the cost of October through June 30 or July 1 through June 30.

Danielle Shotwell

July 1 through June 30.

Graham Picklesimer

OK

We did it as July 1 not knowing (Inaudible)

Danielle Shotwell

Questions from the team? Can we caucus please?

Rob Kriete

Yes, you may.

Returned from Caucus

Danielle Shotwell

All right. First off, I'd like to say how super appreciative we are of you coming to our first meeting with the initial ask. I think that is a very valuable process for us to jump right in and to get to where we need to be as far as discussing what we're really here for. We know that obviously this also a language year. We'll be talking about that at some point, this was super valuable to us as a team and we appreciate it. So, thank you. As you know, it was very well written very clear so we really don't have any additional asks or follow up questions besides what we asked before, so we would like to take this back and cost it out and do all the things that we need to do on our end and then schedule with you both as far as when we'll be back.

Graham Picklesimer

Is it possible to talk about dates now?

Danielle Shotwell

We can. Once we cost everything out, there is some meetings that we have to have on our end. Looking at the week of June 27th possible?

Graham Picklesimer

Any day in particular?

Marie Whelan

Tuesday, June 28.

Rob Kriete

You guys want to work 9 through....

Danielle Shotwell

I think that a good point – Rob mentions breaking up.

Rob Kriete

You're doing it in two-hour blocks or you want to do hour and hour or you want to do 3 hours - 90 minutes and 90 minutes – what you guys want to do? We are talking about ESPs and instructional.

Marie Whelan

We'll block 9 – noon – would that work?

Rob Kriete

Yes.

Danielle Shotwell

You are welcome to do it at ISC – this will be ideal I think for others to come but is up to you. You would like to host or would you like to host?

Rob Kriete

We are more than happy to host.

Graham Picklesimer

Can we get at least one more date on the calendar?

Danielle Shotwell

July 20 in the morning.

Next meeting:

June 28, 2022

**MEMORANDUM OF UNDERSTANDING (“MOU”)
BETWEEN HILLSBOROUGH COUNTY PUBLIC SCHOOLS
AND THE HILLSBOROUGH CLASSROOM TEACHERS ASSOCIATION**

This MOU is made on this 6th day of June, 2022, by and between the Hillsborough County Public Schools (“HCPS” or the “District”) and the Hillsborough Classroom Teachers Association (“HCTA” or the “Union”) representing the Instructional Bargaining Unit (Instructional) and Education Support Professionals Bargaining Unit (ESP), hereinafter collectively referred to as “the Parties.”

WHEREAS, funding for public education in the state of Florida is insufficient to provide HCPS students and their parents with the resources they deserve for their schools, and

WHEREAS, HCPS revenues are the lowest among all school districts in major metropolitan areas in Florida, and

WHEREAS, the first calculation of the 2022-2023 Florida Education Finance Program provides HCPS with a 7.89% increase in total funding and a 5.18% increase in funding per unweighted FTE student, and

WHEREAS, funds provided in Specific Appropriations 5, 6, 86, and 87 of the 2022 General Appropriations Act must be used to increase the minimum wage applicable to all HCPS employees to \$15.00 per hour, and

WHEREAS, Resolution 22-500, calling for a referendum to be held on August 23, 2022 for the purpose of submitting to the duly qualified electors of Hillsborough County a question regarding a (one mill) levy of ad valorem taxes for operating expenses to enhance funding for increased compensation to recruit and retain highly qualified district personnel and fund other essential instruction-related expenses preserving important programs in district schools, was approved by the School Board of Hillsborough County on April 19, 2022,

NOW, THEREFORE, the Parties mutually agree to the following:

1. Effective June 30, 2022, employees in the Instructional and ESP bargaining units shall be credited with one year of experience and shall advance on their respective salary schedules accordingly.
2. Effective July 1, 2022, employees in the Instructional and ESP bargaining units shall be credited with one year of experience and shall advance on their respective salary schedules accordingly.
3. Beginning with the 2022-2023 year, a longevity stipend will be paid to all Instructional and ESP employees who are on the top level of their respective salary schedules upon paragraph 1 above taking effect. The longevity stipend shall be \$3,000 for Instructional employees and \$1,500 for ESP employees.
4. Effective July 1, the hourly rate associated with any level on any salary schedule on which employees in the Instructional and ESP bargaining units are placed and which is less than \$15.00 will be increased to \$15.00.
5. Retroactive to July 1, 2022, the hourly rate associated with each level on each salary schedule on which employees in the Instructional and ESP bargaining units are placed will be increased by an amount sufficient to bring the total increase to the hourly rate provided under this paragraph and paragraph 4 above to \$3.57.

6. Effective July 1, 2022, annual Instructional Supplements for instructional employees in the categories of Sponsorship Supplements, Special Assignment Supplements, High School Athletics Supplements, Middle School Athletics Supplements will be increased by 15%.
7. Effective July 1, 2022, employees holding advanced degrees will receive supplemental pay as follows:
 - Master's Degree: \$1,000
 - Specialist Degree: \$2,000
 - Doctoral Degree: \$3,000
8. All eligible ESE teachers carrying a caseload at any point during the school year and all ESE paraprofessionals will receive a supplement of \$2,000.
9. Eligible National Board-Certified Teachers (NBCT) shall receive up to a one-time \$1000 payment for the completion of ten hours of approved mentoring and/or conducting approved training through the Professional Development Department. Payment shall be made after submission and approval of all required documentation. Eligible employees must be current, active employees at the time of payment.
10. Eligible employees who maintain qualification as a Certified Behavior Analyst will be paid a one-time \$500 supplement. Eligible employees must have worked half plus a day of the 2021-22 school year and be current, active employees at the time of payment.
11. Eligible employees who are Licensed School Psychologists will be paid a one-time \$500 supplement. Eligible employees must have worked half plus a day of the 2021-22 school year and be current, active employees at the time of payment.
12. The Board agrees to pay the full cost of an employee-only health insurance premium for a designated health plan offered by the Board for instructional employees.
13. The Board will pay the cost of fingerprint monitoring fees for approximately 20% of instructional employees.

Executed on this 6th day of June, 2022.

Addison Davis, Superintendent of Schools

Rob Kriete, President, Hillsborough CTA

Graham Picklesimer, Executive Director, Hillsborough CTA

INSTRUCTIONAL SUPPORT SALARY SCHEDULE

Grade	Level																							
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
15	11.43	11.43	11.43	11.58	11.80	12.05	12.29	12.52	12.78	13.05	13.31	13.56	13.84	14.12	14.38	14.68	14.97	15.27	15.59	15.88	16.21	16.53	16.86	17.21
16	11.67	11.67	11.90	12.15	12.37	12.63	12.88	13.14	13.40	13.68	13.93	14.22	14.50	14.80	15.09	15.40	15.71	16.01	16.34	16.67	16.99	17.33	17.68	18.03
17	12.01	12.24	12.47	12.73	12.99	13.24	13.52	13.79	14.07	14.33	14.63	14.92	15.22	15.52	15.82	16.15	16.46	16.81	17.14	17.48	17.83	18.20	18.54	18.92
18	12.61	12.85	13.11	13.37	13.64	13.90	14.19	14.47	14.76	15.05	15.35	15.66	15.97	16.31	16.62	16.95	17.29	17.64	17.99	18.35	18.73	19.09	19.47	19.86
19	13.21	13.48	13.76	14.06	14.32	14.61	14.90	15.20	15.50	15.80	16.13	16.44	16.78	17.12	17.45	17.81	18.15	18.51	18.89	19.26	19.67	20.05	20.45	20.86
20	13.88	14.17	14.44	14.74	15.02	15.33	15.64	15.95	16.27	16.59	16.92	17.26	17.61	17.96	18.32	18.69	19.06	19.44	19.83	20.21	20.63	21.03	21.46	21.90
21	14.57	14.87	15.15	15.46	15.77	16.09	16.40	16.73	17.07	17.41	17.75	18.09	18.47	18.84	19.21	19.60	19.98	20.40	20.80	21.23	21.63	22.08	22.52	22.98
22	15.31	15.62	15.92	16.25	16.56	16.90	17.24	17.57	17.94	18.30	18.66	19.03	19.40	19.81	20.19	20.60	21.01	21.43	21.85	22.30	22.75	23.19	23.66	24.13
23	16.04	16.37	16.69	17.02	17.36	17.71	18.06	18.43	18.80	19.17	19.56	19.94	20.36	20.75	21.19	21.59	22.03	22.46	22.91	23.37	23.85	24.31	24.81	25.31
24	16.83	17.17	17.51	17.87	18.23	18.57	18.96	19.33	19.72	20.11	20.51	20.92	21.34	21.77	22.20	22.63	23.11	23.56	24.03	24.52	25.00	25.51	26.00	26.52
25	17.67	18.01	18.37	18.75	19.13	19.51	19.89	20.30	20.70	21.11	21.53	21.98	22.41	22.86	23.30	23.79	24.25	24.74	25.23	25.72	26.24	26.78	27.32	27.87
26	18.53	18.90	19.29	19.68	20.06	20.47	20.87	21.29	21.72	22.14	22.58	23.05	23.50	23.97	24.45	24.95	25.44	25.94	26.47	27.00	27.54	28.09	28.65	29.21
27	19.45	19.85	20.23	20.64	21.05	21.47	21.92	22.35	22.80	23.25	23.70	24.19	24.68	25.15	25.66	26.18	26.70	27.23	27.78	28.34	28.91	29.49	30.07	30.67
28	20.44	20.83	21.27	21.69	22.11	22.55	23.00	23.47	23.94	24.42	24.90	25.41	25.91	26.43	26.96	27.49	28.05	28.60	29.17	29.76	30.36	30.97	31.58	32.21
29	21.45	21.87	22.32	22.78	23.22	23.68	24.16	24.64	25.12	25.62	26.15	26.67	27.20	27.75	28.31	28.87	29.46	30.02	30.63	31.24	31.88	32.51	33.17	33.83
30	22.53	22.97	23.44	23.91	24.38	24.86	25.38	25.88	26.40	26.93	27.46	28.02	28.57	29.13	29.71	30.31	30.92	31.54	32.17	32.81	33.47	34.13	34.82	35.52
31	23.63	24.09	24.59	25.07	25.57	26.10	26.61	27.15	27.69	28.23	28.82	29.39	29.96	30.56	31.17	31.79	32.44	33.08	33.75	34.43	35.12	35.81	36.53	37.26
32	24.84	25.35	25.84	26.36	26.90	27.43	27.99	28.54	29.11	29.69	30.28	30.89	31.51	32.13	32.78	33.43	34.10	34.78	35.48	36.19	36.91	37.66	38.40	39.17
33	26.07	26.59	27.10	27.64	28.19	28.78	29.35	29.93	30.53	31.14	31.76	32.41	33.04	33.71	34.38	35.08	35.77	36.49	37.22	37.95	38.72	39.50	40.29	41.10
34	27.38	27.93	28.49	29.06	29.64	30.24	30.83	31.45	32.09	32.72	33.36	34.05	34.72	35.42	36.14	36.85	37.58	38.33	39.09	39.89	40.69	41.50	42.32	43.17
35	28.74	29.30	29.90	30.49	31.11	31.72	32.36	33.01	33.68	34.35	35.04	35.73	36.44	37.17	37.91	38.68	39.45	40.24	41.06	41.87	42.71	43.55	44.43	45.32
36	30.19	30.78	31.39	32.02	32.66	33.31	33.99	34.66	35.35	36.06	36.78	37.52	38.26	39.03	39.80	40.61	41.43	42.25	43.10	43.94	44.85	45.73	46.64	47.58
37	31.68	32.32	32.97	33.63	34.31	34.98	35.68	36.40	37.13	37.87	38.63	39.40	40.18	40.99	41.81	42.65	43.50	44.37	45.25	46.16	47.08	48.01	48.99	49.97
38	33.26	33.93	34.60	35.29	36.01	36.72	37.44	38.20	38.96	39.75	40.55	41.36	42.19	43.02	43.88	44.77	45.67	46.56	47.49	48.46	49.42	50.42	51.42	52.45

INSTRUCTIONAL SUPPORT SALARY SCHEDULE

Grade	Level																							
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
15	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.27	15.59	15.88	16.21	16.53	16.86	17.21
16	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.09	15.40	15.71	16.01	16.34	16.67	16.99	17.33	17.68	18.03
17	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.22	15.52	15.82	16.15	16.46	16.81	17.14	17.48	17.83	18.20	18.54	18.92
18	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.05	15.35	15.66	15.97	16.31	16.62	16.95	17.29	17.64	17.99	18.35	18.73	19.09	19.47	19.86
19	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.20	15.50	15.80	16.13	16.44	16.78	17.12	17.45	17.81	18.15	18.51	18.89	19.26	19.67	20.05	20.45	20.86
20	15.00	15.00	15.00	15.00	15.02	15.33	15.64	15.95	16.27	16.59	16.92	17.26	17.61	17.96	18.32	18.69	19.06	19.44	19.83	20.21	20.63	21.03	21.46	21.90
21	15.00	15.00	15.15	15.46	15.77	16.09	16.40	16.73	17.07	17.41	17.75	18.09	18.47	18.84	19.21	19.60	19.98	20.40	20.80	21.23	21.63	22.08	22.52	22.98
22	15.31	15.62	15.92	16.25	16.56	16.90	17.24	17.57	17.94	18.30	18.66	19.03	19.40	19.81	20.19	20.60	21.01	21.43	21.85	22.30	22.75	23.19	23.66	24.13
23	16.04	16.37	16.69	17.02	17.36	17.71	18.06	18.43	18.80	19.17	19.56	19.94	20.36	20.75	21.19	21.59	22.03	22.46	22.91	23.37	23.85	24.31	24.81	25.31
24	16.83	17.17	17.51	17.87	18.23	18.57	18.96	19.33	19.72	20.11	20.51	20.92	21.34	21.77	22.20	22.63	23.11	23.56	24.03	24.52	25.00	25.51	26.00	26.52
25	17.67	18.01	18.37	18.75	19.13	19.51	19.89	20.30	20.70	21.11	21.53	21.98	22.41	22.86	23.30	23.79	24.25	24.74	25.23	25.72	26.24	26.78	27.32	27.87
26	18.53	18.90	19.29	19.68	20.06	20.47	20.87	21.29	21.72	22.14	22.58	23.05	23.50	23.97	24.45	24.95	25.44	25.94	26.47	27.00	27.54	28.09	28.65	29.21
27	19.45	19.85	20.23	20.64	21.05	21.47	21.92	22.35	22.80	23.25	23.70	24.19	24.68	25.15	25.66	26.18	26.70	27.23	27.78	28.34	28.91	29.49	30.07	30.67
28	20.44	20.83	21.27	21.69	22.11	22.55	23.00	23.47	23.94	24.42	24.90	25.41	25.91	26.43	26.96	27.49	28.05	28.60	29.17	29.76	30.36	30.97	31.58	32.21
29	21.45	21.87	22.32	22.78	23.22	23.68	24.16	24.64	25.12	25.62	26.15	26.67	27.20	27.75	28.31	28.87	29.46	30.02	30.63	31.24	31.88	32.51	33.17	33.83
30	22.53	22.97	23.44	23.91	24.38	24.86	25.38	25.88	26.40	26.93	27.46	28.02	28.57	29.13	29.71	30.31	30.92	31.54	32.17	32.81	33.47	34.13	34.82	35.52
31	23.63	24.09	24.59	25.07	25.57	26.10	26.61	27.15	27.69	28.23	28.82	29.39	29.96	30.56	31.17	31.79	32.44	33.08	33.75	34.43	35.12	35.81	36.53	37.26
32	24.84	25.35	25.84	26.36	26.90	27.43	27.99	28.54	29.11	29.69	30.28	30.89	31.51	32.13	32.78	33.43	34.10	34.78	35.48	36.19	36.91	37.66	38.40	39.17
33	26.07	26.59	27.10	27.64	28.19	28.78	29.35	29.93	30.53	31.14	31.76	32.41	33.04	33.71	34.38	35.08	35.77	36.49	37.22	37.95	38.72	39.50	40.29	41.10
34	27.38	27.93	28.49	29.06	29.64	30.24	30.83	31.45	32.09	32.72	33.36	34.05	34.72	35.42	36.14	36.85	37.58	38.33	39.09	39.89	40.69	41.50	42.32	43.17
35	28.74	29.30	29.90	30.49	31.11	31.72	32.36	33.01	33.68	34.35	35.04	35.73	36.44	37.17	37.91	38.68	39.45	40.24	41.06	41.87	42.71	43.55	44.43	45.32
36	30.19	30.78	31.39	32.02	32.66	33.31	33.99	34.66	35.35	36.06	36.78	37.52	38.26	39.03	39.80	40.61	41.43	42.25	43.10	43.94	44.85	45.73	46.64	47.58
37	31.68	32.32	32.97	33.63	34.31	34.98	35.68	36.40	37.13	37.87	38.63	39.40	40.18	40.99	41.81	42.65	43.50	44.37	45.25	46.16	47.08	48.01	48.99	49.97
38	33.26	33.93	34.60	35.29	36.01	36.72	37.44	38.20	38.96	39.75	40.55	41.36	42.19	43.02	43.88	44.77	45.67	46.56	47.49	48.46	49.42	50.42	51.42	52.45

HCTA BARGAINING REQUESTS 2022-2023

Items 1 and 2: Two Level movement on salary schedule for Instructional and Support

	Employee Count	Cost
HCTA Instructional	13,598	\$23,106,261
HCTA Support (ESP/Para)	3,443	\$3,168,447
TOTAL	17,041	\$26,274,708

Item 3: Longevity stipend of \$3000 for all Instructional and \$1500 for all Support at top of their respective salary schedules

	Employee Count	Cost
HCTA Instructional	2,285	\$8,157,450
HCTA Support (ESP/Para)	123	\$219,555
TOTAL	2,408	\$8,377,005

Item 4: All Instructional and Support employees below \$15.00/hour increased to \$15.00/hour effective July 1, 2022.

	Employee Count	Cost
HCTA Support (ESP/Para)	2107	\$10,214,532

Item 5: Increase the hourly rate of all Instructional and Support employees on their respective salary schedules by \$3.57.

	Employee Count	Cost
HCTA Instructional	13,598	\$92,684,019
HCTA Support (ESP/Para)	3,443	\$23,843,799
TOTAL	17,041	\$116,527,818

Item 6: Increase all instructional supplements by 15%

	Employee Count	Cost
HCTA Instructional	4,627	\$1,122,177

Item 7: Advanced Degree Supplements for Masters, Specialists and Doctoral Degrees at \$1000, \$2000, and \$3000 respectively.

	Employee Count	Cost
Masters	4,895	\$5,824,071
Specialist	244	\$580,662
Doctorate	143	\$510,424
TOTAL	5,282	\$6,915,157

Employee counts from 6.22.22

Item 8: All ESE teachers and paras to receive a \$2000 supplement

	Employee Count	Cost
HCTA Instructional	1,669	\$3,972,220
HCTA Support	1,405	\$3,343,900
TOTAL	3,074	\$7,316,120

Item 9: All eligible NBCT to receive a one-time \$1000 payment for completion of ten hours of approved mentoring and conducting approved training.

	Employee Count	Cost
National Board Certified	77	\$91,630

Item 10: Eligible employees who maintain qualification as a Certified Behavior Analyst paid a one-time \$500 supplement.

	Employee Count	Cost
Certified Behavior Analyst	8	\$4,760

Item 11: Eligible employees who are Licensed School Psychologist will be paid a one-time \$500 supplement.

	Employee Count	Cost
Licensed Psychologist	46	\$27,370

Item 12: Board to pay the full cost of a \$0 premium employee only health insurance plan.

	Employee Count	Cost
HCTA Instructional	6,680	\$56,206,589
HCTA Support (ESP/Para)	2085	\$17,543,523
TOTAL	8,765	\$73,750,112

↑
Total vs. change

GRAND TOTAL: \$250,621,289



HCTA Negotiations Notes Instructional & ESP

June 28, 2022

Marie Whelan

We are going ahead and get started and go through your asks and your proposal that you shared with us the last time and talk about those items with our estimates and be able to review what we are able to do at this current time. Okay. All right, for items 1 and 2 - the request for a two-level movement on the salary schedule for both the instructional and support employees. We have 13,598 instructional employees, and that would cost us \$23,106,261. And for our ESP, and Paras, that count is 3,443 and just to give you all the data, these are employees count we pulled on 6/22 - that would be I'm sorry, \$3,168,447.

Graham Picklesimer

Sorry, is this inclusive of benefits?

Marie Whelan

Yes, this does include fringe – all of the fringes. So, for the total employee count for both groups is 17,041 employees, and that is approximately \$26.2 million. And that's items 1 and 2 combined. Items 3, the longevity stipend for our instructional employees, there are 2,285 of them. That is \$8.1 million, roughly. For our support on site, that's 123 employees, that's \$219,000 for a total of 2,408 employees, and it's \$8.3 million. On item 4, for employees to be moved to \$15 an hour, for those that are below that. For the support employees, there are 2,107 and that is a cost of \$10.2 million. For item 5, to increase the hourly rate of all instructional and support employees to \$3.57-- for the number of instructional employees again, it's the same number as in item 1, 13,598, that is at a cost of \$92.7 million and the same count of

the number of employees for support side 3,443 which is \$23.8 million dollars for a total of \$116.5 million. Item 6, is to increase all instructional supplements by 15% for the number of instructional staff members 4,627 is our current count, that is a cost of \$1.1 million. Item 7, is the Advanced Degree supplements, so our current counts on these and it might not be all encompassing, it's who has submitted different transcripts and things like that for the masters. Those numbers we have are 4,895 staff members, which would be \$5.8 million, specialist 244 instructional staff, that would be \$580,000 and 143 with a Doctorate which is at \$510,000 for a total of \$6.9 million. Item 8, is for all ESE teachers and Paras to receive a \$2,000 supplement, so our current instructional employees assigned in those areas, that is 1,669 staff members, that's a \$3.97 million and our HCTA support members are 1,405 which is \$3.3 million, so a total of 3,074 employees at \$7.3 million. And I'm going to be coming back to that one for a recruitment and retention bonus that we already have in place and related to that, we have already worked with CTA on, due to our American Rescue Plan dollars. So, I'll have more information on that in just a moment. Item 9, is for our National Board-Certified teachers to receive a one-time \$1,000 payment or the completion of approved mentoring for them and also some of them conduct, some of those teachers also conduct trainings for that. Currently, we have 77 employees that hold that - instructional employees, that's the cost of \$91,630. The eligible employees who maintained a certified behavior analyst certificate, paid a one-time \$500 supplement, we currently have 8 of those employees that were aware of and that is \$4,760. And then licensed school psychologist to be paid a one-time \$500 supplement, we have a count of 46, currently, which is \$27,370. And then item 12, on the request was for the board to continue to pay a zero premium on employee health insurance plan. And we currently have 6,680 CTA instructional staff members on that plan, that is \$56.2 million. We have 2,085 of our support employees on that plan, which is \$17.5 million. So, the total employees for that particular plan, represented by CTA are 8,765, which is a total of \$73.7 million that is contributed there. So, the grand total that we have, from all of the requests is \$250 million. Well, really \$250.6 million. Any questions on that?

Graham Picklesimer

Sure - yeah, a couple, as you are kind of going through, it occurred to me. Let's turn back to the front page. I am wondering if the amount floated for number 5. Assumes that number 4 has already happened. Or if those are just sort of like if we only did this thing? We only did this thing?

Marie Whelan

I think it was after the \$15 (Inaudible) I believe, because the employee count on that number 4 is 2107 and then the employee count. We did it for all employees on the number 1, because those numbers are the same. So, I don't think it is but

Graham Picklesimer

OK -- and then on 12, I'm wondering what's sort of the total amount that we shelled out. When we're looking at 1 through 5, we're talking about the amount of increase right, not the full payroll?

Marie Whelan

Right.

Graham Picklesimer

So, what would be the amount of increase compare to I guess, current year or for the last year.

Marie Whelan

For right now, it would be looking at about 6.1%.

Graham Picklesimer

So, something minus or something plus 6.1% is equal to \$73 million. Okay, so we can just figure out.

Marie Whelan

Oh, no, I don't know that this has 6.1% added to it. That's our current number of employees and what the board portion is at this current time.

Graham Picklesimer

Currently?

Marie Whelan

Yes, sir. Not for 2023 -- not for January 2023 because it's all based on the number of employees that are participating in that particular plan. That's the number of employees currently.

Graham Picklesimer

It's a point in time.

Marie Whelan

Correct.

Graham Picklesimer

So, I think what might be helpful for purposes of understanding. You know, affordability would be if we could look at and I understand this depend on what happens tomorrow, but we could look at okay, what did the board (**Inaudible**) in fiscal year 21-22 versus what will it shell out in 22-23? How much more is that?

Marie Whelan

And that would be an estimate and then based on half of the year, because it goes into play based on the calendar year for the health insurance (**Inaudible**) fiscal year.

Graham Picklesimer

Right. But we can figure out okay, and from July to December, this is what we paid, between January. Okay, so I think comparing.....

Marie Whelan

OK and we can talk about that. Did that file finally open?

Graham Picklesimer

Yes. I appreciate the prompt response on that. Okay, so it's just figuring out like, Okay, how much more we are going pay for insurance this year than last year.

Marie Whelan

We can work on that.

Graham Picklesimer

Okay.

Marie Whelan

I think I have (**Inaudible**) on the table right now based on tomorrow's meeting.

Graham Picklesimer

OK those are the questions I had. Rob, do you have any questions? Also, team, do you have any specific questions?

Sherry Miller

Marie, when you said 1 and 2, I know you said current count. So, is that current units or current real people in a position?

Marie Whelan

Current employees, current employees 6/22/22.

Sherry Miller

Thank you.

Graham Picklesimer

Thank you, you reminded me of another question I had about that. So those counts – have we caught the people who retired (**Inaudible**) How much is it likely to change between now and the start of school? The employee counts?

Marie Whelan

We hope they increase. That's the goal. Not that we are sure of that but we have lot of events coming up. So, we would hope that they would do nothing but increase. That's the goal.

Graham Picklesimer

Right, what is the gap between people and positions currently?

Marie Whelan

Well, we are looking for about 600 more instructional employees. 600 to 700 more instructional employees.

Graham Picklesimer

Okay, so we are just trying to get like, a range of possibilities for how much this could change. Okay. All right. I think that makes sense. Anyone else have any specific questions? Okay, appreciate that. Give us until 10 -- I think by then we can at least figure out whether we are going to be able to respond today.

Marie Whelan

We are committed to being here and giving you all that opportunity to talk. (**child screaming in background**) so items, 1 and 2, we are prepared to offer a one-time 2 step payment for our employees. Again, we are still looking at non-recurring because we know that August the 23rd is going to be very important for us and what that says about how we'll be able to move forward related to our budget. Item 3, we are looking at \$1,000 for our instructional employees at the top and \$500 for our support employees at the top. Item 4, obviously we know we have to do the \$15 an hour for employees. We will be looking at making that effective as of October 1 2022, which

is the statutory requirement for that one. Item 5, is a (Inaudible) or us. Item 6, we were looking at increasing the supplements by 10 percent. Item 7, is a no for us and item 8, I wanted to share the information with you all ((child screaming in background)) related to the recruitment and retention bonus that our ESE department worked on and also the district personnel, and the CTA staff earlier this particular year. And due to the opportunity of having a one-time funding through the American Rescue Plan, we are able to offer a \$2,000 one-time bonus for our ESE staff members. So, on this particular flyer, you will see who qualifies for that. And all of the particulars, again, that we're able to offer because of our funding through the American Rescue Plan. So, this is the flyer that had been worked on and I know Kim Workman, I really wanted to thank her and her staff that she, you know, was really focused on this and knowing that this is such a need for our employees. So, we kind of feel like that is meeting that particular ask for number 8, and that is already in place. And it has worked out how the payments will be occurring to be able to meet the grant requirement on that. Item 9 is a yes for us. Item 10, is a yes for us. And then item 11, is also a yes for us. Item 12, obviously, we have insurance committee meeting scheduled for tomorrow, and we'll know more about what that looks like. And we'll get that other information for you as well, Graham. Any questions?

Graham Picklesimer

How about 13?

Marie Whelan

Oh, 13, yes, sorry.

Graham Picklesimer

Making sure. Okay, well, I think, I'm thinking about how we will respond. I know one question or I guess is going be, you know, okay, this increase funding coming from the state and how is it being used, what of it is available, not available, why isn't it available and that sort of thing.

Romaneir Johnson

You are asking how much we have?

Graham Picklesimer

I am asking of the -- I forget -- \$130 -- \$150 million in increase state funding? What is available for use and of what is not available for use? What? Why? What is it being used for instead?

Romaneir Johnson

OK - we get \$100 -- when we do the calculations around \$100 million, um, so when we do our minimum wage calculation for everyone, it takes a big chunk off, and then we have charter school projection numbers, it takes a big chunk off of charter schools. I can give you the details, but right now we are in the process of building the budget and also when we added all the vacancies that we plan on filling for this fiscal year, we are right back in operational deficit. So, all that extra that the state gave us, there is not surplus.

Graham Picklesimer

OK – so I heard the minimum wage, the \$10 million that we just talked about is that the same?

Romaneir Johnson

No, this is

Michael McAuley

That's eating into the \$150.

Graham Picklesimer

OK – how much total?

Romaneir Johnson

I don't the numbers – let me see if I can (pause) OK - minimum wage is eating close to \$50 million for everyone in the district based on people we have.

Graham Picklesimer

Part of that is FRS?

Romaneir Johnson

Yes, FRS and benefits, we combined together because we are eating up about \$60 million.

Graham Picklesimer

What other benefits besides FRS?

Romaneir Johnson

(Inaudible - screaming child in the background)

Charter schools based on their count right now is \$64 million. Additional going to charter schools.

Unknown Speaker

You said \$64, right?

Romaneir Johnson

\$64.

Graham Picklesimer

How much is currently going to the charter schools for the past year?

Romaneir Johnson

Past year, it was around \$253 and it has gone up like round \$317 million. So that's \$64 million. And the rest goes to any increase (Inaudible) so, it is like a total increase of \$94 million, and then actually start the deductions from there.

Graham Picklesimer

Total \$94?

Romaneir Johnson

\$94 take away the \$64 million for charter schools Oh and \$72 million went down from McKay and Family Empowerment Scholarship.

Graham Picklesimer

How much total was expended on that or went to that this past year?

Romaneir Johnson

We estimated \$63 million.

Graham Picklesimer

And next year, \$71?

Romaneir Johnson

\$72.

Graham Picklesimer

OK, so plus the additional \$99. OK, so trying to figure out – you said \$100 and then you said \$94.

Romaneir Johnson

It is \$94 - \$94.8 - family empowerment and scholarship already taken out of that getting to the \$94.8. So, I will look at charter schools going up by \$64 million, minimum wage going up by \$14.4 million or \$15 million and FRS and benefits going up by \$60 million.

Graham Picklesimer

Okay, so we got to the \$94 million by taking out Family Empowerment Scholarship.

Romaneir Johnson

Yes – already.

Graham Picklesimer

So that includes the McKay? Alright, so, now to figure out how we got to when I look at FDOE, I see \$135 million in increasing funding, so what accounts for going from \$135 million to (Inaudible)?

Romaneir Johnson

That's a combination of things, because they increase and decrease based on different -- a total funding formula. (Inaudible). Then I look at charter schools and based on their projections, I get because it's a lot of line items, so I can't tell you every line item that get us to the point where I get to \$94.8. But if you add the McKay and Family Empowerment back, that will tell you our true allocation, so I'm going to do that right quick. So, the 72. plus 94.8 = \$166.8 – that's our starting point with allocation from the state, then we take the \$72 million for Family Empowerment Scholarships so, that get us to \$94.8, then we take out \$64 million, then we take out \$15 million for minimum wage and \$16 and that will tell you if we have a surplus or not.

Graham Picklesimer

So, I think what I'm hearing is the total just looking at dollars and all that, the total dollars from the state, you're saying was \$260?

Romaneir Johnson

I think I said \$166 – yes, \$166.8. You take out the Family and McKay, is \$72. Okay, you take out the \$64 for charter schools.

Graham Picklesimer

Hang on a second -- the \$72 McKay is a total amount not an increase amount?

Romaneir Johnson

The total – so, I have to take out the total that is going to cost me, no the increase the delta because some students we project every year how many kids will take the Family Empowerment Scholarship, it's not based on the delta between one year and the next. It is the total number of resources that's going to be allocated this fiscal year we estimated. Last year was \$63, we estimated it's going to be \$72 million - kids going to choose the Family Empowerment Scholarship and McKay.

Graham Picklesimer

Okay, let me put it this way. What is the delta in total funding? Because what I think I'm hearing is -- what I thought I heard was delta \$166 million and then we're talking about subtracting \$72 million, which is not a delta, it's a total, what I'm trying to get a sense of is, what is the delta?

Romaneir Johnson

Well, the total is a new count, we don't do the delta between the Family Empowerment and McKay because this is an estimate from those offices that these kids submitted new applications to go to Family Empowerment and McKay. It's not a delta between. We were not counting duplicate kids. We are just saying; how many new kids fill out the form - \$72 million worth of new kids.

Graham Picklesimer

When you say new kids filling out the form. Do you mean, they have not filled out the form before or this include kids already filled out the form?

Romaneir Johnson

Not filled out the form before. So, there's no doubt that these are all estimates of new kids submitting forms to go to Family Empowerment and McKay, So, there is no delta in between. We are not comparing the two years. So we can't say it's going to be a difference is the \$9 million of whatever, we are talking about new kids?

Graham Picklesimer

Okay, so \$72 million included in the (Inaudible)

Susan Garcia

That is not included in the (Inaudible) if you look at the first cancellation, you don't see them subtract from the Family Empowerment and McKay Scholarship.

Graham Picklesimer

What I am trying to understand is how we get to what was referred to as a turning point earlier from the \$135 million.

Romaneir Johnson

So, we started off Capital based on what is out there, what's the delta and change that we get allocated from the state. Then we look at the counts from, you know, they do it based on counts. Then we have another count that we get from the McKay. Kids filled out the Scholarship, and then they have the you know, Family Empowerment Scholarship, so we have to deduct those kids because those resources, the district would not receive based on state, these kids submit a scholarship for the Family Empowerment and McKay. So, those kids estimated is \$72 million. Now the budget is fluid, we only give you based on projections that we receive from the kids filling out the form. And then if those kids don't take it, then that resource come back to the district, but we have to estimate based on the kids based on the kids that filled out the form. It's not the same kids. So I can't just say or compare year to year, the delta between the two. I estimate based on the actual kids that filled out the form.

Graham Picklesimer

OK.

Cherie Miller

Can I ask what I think you're trying to ask if you don't mind? I think what he's trying to understand is that if the \$72 million that you're projecting, or that we're projecting for this school year, does it also include the \$63 million worth of kids that did this last year? Or is that going to be \$72 million new this year and \$63 million from last year to compound which equals whatever that is?

Romaneir Johnson

Correct. They are new kids. Every time we build the budget, we base it on the actual kids, but new fiscal year 22-23 that potentially fill out that Scholarship would not be attending the district and for this year is \$72 million worth of kids that filled out that scholarship, but that only they have all that we true up in September, every time and say, what's the actual kids that you know, is going to.....

Cherie Miller

But is that \$63 million?

Romaneir Johnson

It is separate. You can't duplicate the kids. We are not duplicating the same kids. This data ran every year, kids have the opportunity fill out. So those kids that took the Family Empowerment and McKay last year, not included in this fiscal year numbers, these are new kids. So when we get the count from our office, the number of kids that we submitted to the state, the state true up their numbers and say, okay,

these are the actual kids that submit the scholarship to the state. And they're taking that so the state come back and say, we got to deduct. So those new kids every year, we can't double count kids, again, that already took it. We can't do that. No duplication.

Cherie Miller

So, Ms. Johnson, it's a new \$72 million line item?

Romaneir Johnson

And I keep on repeating, so it's a new line item every year.

Graham Picklesimer

OK. Let's talk about 21-22. So, how much are you spending? How much is going out for these things? Family Empowerment, McKay, etc.?

Romaneir Johnson

Last year? This current year that we are in, we spent \$63 million on Family and McKay Scholarship?

Graham Picklesimer

What's the total that we're projecting? We could be on the hook for ... total?

Romaneir Johnson

\$72

Graham Picklesimer

Need to? Okay, so the average is \$9 million not \$72 million?

Susan Garcia

Correct.

Cherie Miller

We paid \$63 million from somewhere last year – I think that is what he is trying to get to.

Susan Garcia

Yeah. They do not take out Family Empowerment, or McKay out of that number, So the total is \$72 million. The \$63 wasn't taken out here.

Romaneir Johnson

They fund us based on actual kids (**Inaudible - Susan and Romaneir speaking at the same time**). So once those kids leave, I'm giving you an example, if I left this district, my funding - Hillsborough gave up that funding in that fiscal year, then we get a new count. We're counting all the kids we have and potentially becomes Hillsborough, then, out of those potential kids, we get funding from the state. The state gave us a new revenue resource for all the kids that planning to come to Hillsborough, then we get a data file. We think these kids plan to leave us again. So once kids filled out that form to leave the district to go to Family Empowerment and McKay, we can subtract that amount on our resources that's allocated by the state. So, the state gives us our allocation and we know, we got to estimate that \$72 million and whether our kids are going to choose that scholarship again. So we have to deduct it from our allocation from the state. So that's what happens every year. It's not a double account, no duplication of the kids, because they are not part of our count, initial count anyway.

Graham Picklesimer

OK – let me see if I am hearing and understanding. So, I think what I am hearing is that when we look at the (**Inaudible**) account, like I'm looking at, you know, third down 21-22. It says, Hillsborough gets \$1.7 million, and some numbers. You are saying that number does not account for how much needs to be taken out to go towards paying for Family Empowerment.

Romaneir Johnson

Right. That's correct.

Graham Picklesimer

Okay. So then when I'm looking at the 22-23 conference reports, it says \$1.84 million, that number also does not. So, for 21-22, we need to take out the \$63 million, right?

Romaneir Johnson

Right. We already have.

Graham Picklesimer

And for 22-23, we need to take out the \$72 million.

Romaneir Johnson

That is correct.

Graham Picklesimer

OK - so the difference between those two numbers on (Inaudible) report, those two total numbers that haven't been backed out is \$135 million. So, if we are backing out \$63 million from 21-22 and \$72 million from 22-23, then that difference is going to shrink, not by \$72 million, but by \$9 million.

Susan Garcia

She can send the breakout to you.

Graham Picklesimer

Please.

Susan Garcia

Because if you look at the appropriations, which is the first calculation, you'll be able to clearly see.

Graham Picklesimer

I understand that - I read the appropriations bill every year, but wherever is accounting for the discrepancies here, we are going to need to see it in order to move forward.

OK, but this is not in the (Inaudible) Family Empowerment and McKay are not the (Inaudible). You get the total allocation of revenue every year – that's the adjustment made, a line item that we have to take out. The state finally takes it out. It's just - we are just in line.

OK. I think we have what we can work with for the moment. Why don't we take a break? (Inaudible) We'll figure out if we'll respond today or wait for next time.

RETURNED FROM CAUCUS

Graham Picklesimer

Two changes – number 5, we have inserted sort of a conditional on the millage being passed. You know, based on what we have, I think we are convinced that the whole value of that, probably is not within the district's reach. So, we were making that conditional on the referendum being approved. The other change is number eight. Everything else we are reiterating as per our previous proposal, which is not to say that it's best and final offer necessarily, but, you know, there's still some questions outstanding, as we discussed earlier, and various things that we need to fully

understand before we can be convinced that any of the other requests are not within the district's reach. So yeah, that's where we are at the moment.

We do have some additional questions, waiting to see if anyone on the team has any questions you guys want to ask.

OK, so some other questions that came up in our caucus. There was referenced earlier to the budget process so, we're wondering - obviously, that eventually has to be approved by the board. When will that budget will be -- basically in its final form to be presented to the board?

Susan Garcia
September.

Graham Picklesimer
So that's when your board approves it, right?

Susan Garcia
Yes.

Graham Picklesimer
When will it be ready?

Susan Garcia
The week before.

Romaneir Johnson
We do present tentative budget, but it's very tentative? That is in July.

Susan Garcia
July 12, I believe is the tentative budget then the first public hearing is a week later. None of that is.... that's all draft until the September

Graham Picklesimer
OK, I understand that. But it's, you know.....

Susan Garcia

Probably a week because the year doesn't really close until like the middle of August, so until the year closes, we really are still working on the budget and working on the financial statements at the same time.

Graham Picklesimer

I understand the difference between shooting for the deadline versus in the dark. Yeah, whenever that tentative budget is ready, if we could get a copy of that, it would be helpful. Another question? Obviously, we're not in agreement with items one and two, based on the current anyway. But the question did come up of what is the proposed source ---- well, what is the source of funding for that proposal? Is it federal funds, general fund, what is the source of funding for that?

Romaneir Johnson

Fund balance.

Graham Picklesimer

General fund balance?

Romaneir Johnson

And any other restricted resources that those people in..... restricted resources is just one-time and we can pay it out of the restricted resource.

Graham Picklesimer

OK. So, not federal funds?

Romaneir Johnson

It is allowable in the federal fund and some come out of federal resources, but mostly, it's coming out of fund balance.

Graham Picklesimer

Right. Well, there's you know, there's fund balances and special revenue funds, fund balances in the general fund, fund balances in every fund and I understand that will come out of the balance but which?

Romaneir Johnson

I'm saying, everyone is on the general fund, they are coming out of the fund balance of the general fund, but in the restricted resources that they can accommodate the one-time, we wouldn't be using that restricted resource. Otherwise it will be coming out with the general fund, fund balance also. So, if you are paid out on the title three, or title four or five, whatever. If that restricted resource can accommodate this one-

time, it will be coming out that one kind of restricted resource, but if not, it all will be coming out the general fund, fund balance.

Graham Picklesimer

What was the source of the funds for when this was done this past year?

Romaneir Johnson

Same, the general fund, fund balance.

Graham Picklesimer

OK. The impression that a lot of people seem to have is that there was sort of residual federal funds from ESSERs and various things like that.

Susan Garcia

So, what happened is that we created a general fund dollar by moving expenses into the federal fund that were written into grants.

Romaneir Johnson

Bonuses and stuff are not allowed in the ESSER funding.

Graham Picklesimer

OK.

Romaneir Johnson

Everything is coming out of the fund balance.

Graham Picklesimer

Right. OK, so by finding things that you could expense ESSER funds on, general funds will free up.

Romaneir Johnson

Correct.

Graham Picklesimer

Okay, because that same strategy available to us this year, or they're not enough?

Romaneir Johnson

And that's yes, we are using the same strategy.

Graham Picklesimer

OK. Would it? Okay, so then here's the question, would it be possible to give an accounting last year of how much expenses were able to be pushed off into federal funds?

Romaneir Johnson

Yes, we do that every time.

Graham Picklesimer

Okay, yeah, a copy of that would be helpful.

Romaneir Johnson

We have presented that.

Graham Picklesimer

Okay, earlier there was expressed aspiration for having more vacancies built than currently exists. Just as a point of reference, we were wondering, if we look from this point last year to the beginning of last school year, how many more vacancies do we manage to fill in that timeframe?

Romaneir Johnson

We have to check.

Graham Picklesimer

That's fine. I know it's not at your fingertips. We were wondering also, what is the amount obviously will be different for different positions. But what is the amount or what's the theory of how the amount is determined that is budgeted for each vacancy?

Romaneir Johnson

We basically do on average, it depends on what bargaining. We try to put in a midpoint. We don't do first level, we try to do it might be third level and some bargaining might be fourth level – it depends the average. We try to do it like an average number of staffs. So, I would say, if he was a teacher, just giving an example if it was the teacher, we try to do it in level three, or whatever, at that time. So, the average because we don't know. We can't do it first level because we might have a teacher with experience, so we tried to do average.

Graham Picklesimer

Yeah, yeah, I get that. So, for, for the instructional unit, teacher, and sorry, unit and position and all this snonymous, but for the ESPs, I just want to clarify as for the ESP, this is sort of like a single step into the various grades and across the unit, or do we say well, the average period, may be step four or the average person, secretaries that gets step six. Average by position or average by unit?

Romaneir Johnson

By positions within the unit.

Graham Picklesimer

OK. Could we get a list of the current vacancies with the amount that's being budgeted for each of them? Each of our bargaining unit.

Romaneir Johnson

That's fine. The different bargaining unit?

Graham Picklesimer

Yes. Let me know if it will be helpful to put this in writing and email too. I could do that.

Romaneir Johnson

That would be wonderful.

Marie Whelan

I was going to do a recap, but that is going to be better.

Graham Picklesimer

But also, it's actually - the recounting I think would be helpful. I think email is perfect based on what I'm sharing. OK, and then sort of related to that, we would like to know the amount that was -- sort of the amount that was saved or maybe not the right word, but the amounts that was budgeted for vacancies last year, what about the unspent.

Michael McAuley

I don't know. Salary wise?

Graham Picklesimer

Basically, yeah.

Romaneir Johnson

So, I can tell you now, we didn't budget for vacancies at all last year. We were in an operational deficit that has come down to some savings. We actually receive is based on people going in and out, so it's like vacancy savings for positions you know, people leaving. So, we don't budget for vacancies. This is the first year we budgeted for vacancies.

Graham Picklesimer

OK – I understand. We talked a little bit about charter school disbursements about last year and amount projected this year. Can we get a list for the past year, list of charter schools amounts? And then for this year, what you were talking about the projections for -- list of charter schools, a list of amounts projected.

What is the..... what accounts were the difference, if any, between the amount projected to be as versus you know, is it an FTE thing?

Romaneir Johnson

It's FTE based on actual counts.

Graham Picklesimer

Okay.

Graham Picklesimer

Romaneir Johnson

Susan Garcia

(Inaudible) Talking at the same time.

Romaneir Johnson

You want it for this year?

Susan Garcia

They won't be side by side.

Romaneir Johnson

We have a list of projections for this year.

Graham Picklesimer

You have a list of projections for last year?

Susan Garcia

Yes.

Graham Picklesimer

OK – Yes - those would be helpful.

Marie Whelan

With enrollment, you are asking for too?

Susan Garcia

It's on there.

Marie Whelan

I just want to make sure.

Graham Picklesimer

OK. I think that about covers it. So, we want to get back.....

Marie Whelan

Everybody weigh in here. All right. The first one – this was from the first session. The breakout that we said we can send to you of the different categorical for the budget. That was my note from the last one. Then the final for the tentative budget for the 7/12 meeting. And then once we have closer to the final budget, you would have that.

Romaneir Johnson

What did you say?

Marie Whelan

The tentative budget that you already

Romaneir Johnson

For the July?

Marie Whelan

For the July 12 budget.

Romaneir Johnson

It's not ready yet.

Marie Whelan

Whenever that's ready for the July 12 meeting. Is that the correct meeting that it was going to?

Romaneir Johnson

Yes, but just want to let you guys know because when we load it, it would be last minute because we try to work

Marie Whelan

So, it will be released with the agenda item, I believe you are on that dispersal

Romaneir Johnson

Sometime, it will be a day right before it goes to the board.

Marie Whelan

The source of funding for what was allowable, are related to what we did last year for the residual federal funds, and what we were able to take off the expenses from the general fund for last year.

Graham Picklesimer

What we were able to fund to make that happen.

Marie Whelan

The look at the vacancies from last year to this year, the number that we were trying to build, like from the same time period. Are you wanting like June 30? You know, the middle of July? Do you have like some time or just through the summer?

Graham Picklesimer

I guess whatever point the vacancy numbers quoted for the last year.

Marie Whelan

OK. Great. Then you would like the amount that's budgeted for each of the vacancies that amount with the position and then the the dollar amount. And current vacancies with the budget tied to them. That's the same thing. Ms. Johnson explained that this is the first year we are budgeting for vacancies, so we wouldn't have that for last year.

Graham Picklesimer

Right.

Marie Whelan

So, what we've got currently, then the list of charter disbursements from last year with the student enrollment, and then this year's projection with the enrollment, that's projected as well

Graham Picklesimer

And last year projections too.

Marie Whelan

And last year's ... correct. Is there anything that we missed?

Graham Picklesimer

I think that covers it.

Marie Whelan

If there's something else that you all - I think we might just get some clarification on what you're looking for.

Graham Picklesimer

Yeah, I'll look at I'll see. I feel that there was something outstanding from before other than categorical thing, but I might be wrong, but I'll figure out what that is and if anything, I'll include that as well.

Marie Whelan

OK, and then we are scheduled on the 20th.

Graham Picklesimer

Yes. And if possible, we would like to get a couple more dates.

Marie Whelan

Sure. And that will be at Franklin. We have it at Franklin for the 20th and we'll get more specifics. It's their old law room or whatever that's called. But we'll get you all more details with parking as well.

Next meeting:

July 20, 2022

**MEMORANDUM OF UNDERSTANDING (“MOU”)
BETWEEN HILLSBOROUGH COUNTY PUBLIC SCHOOLS
AND THE HILLSBOROUGH CLASSROOM TEACHERS ASSOCIATION**

This MOU is made on this 28th day of June, 2022, by and between the Hillsborough County Public Schools (“HCPS” or the “District”) and the Hillsborough Classroom Teachers Association (“HCTA” or the “Union”) representing the Instructional Bargaining Unit (Instructional) and Education Support Professionals Bargaining Unit (ESP), hereinafter collectively referred to as “the Parties.”

WHEREAS, funding for public education in the state of Florida is insufficient to provide HCPS students and their parents with the resources they deserve for their schools, and

WHEREAS, HCPS revenues are the lowest among all school districts in major metropolitan areas in Florida, and

WHEREAS, the first calculation of the 2022-2023 Florida Education Finance Program provides HCPS with a 7.89% increase in total funding and a 5.18% increase in funding per unweighted FTE student, and

WHEREAS, funds provided in Specific Appropriations 5, 6, 86, and 87 of the 2022 General Appropriations Act must be used to increase the minimum wage applicable to all HCPS employees to \$15.00 per hour, and

WHEREAS, Resolution 22-500, calling for a referendum to be held on August 23, 2022 for the purpose of submitting to the duly qualified electors of Hillsborough County a question regarding a (one mill) levy of ad valorem taxes for operating expenses to enhance funding for increased compensation to recruit and retain highly qualified district personnel and fund other essential instruction-related expenses preserving important programs in district schools, was approved by the School Board of Hillsborough County on April 19, 2022,

NOW, THEREFORE, the Parties mutually agree to the following:

1. Effective June 30, 2022, employees in the Instructional and ESP bargaining units shall be credited with one year of experience and shall advance on their respective salary schedules accordingly.
2. Effective July 1, 2022, employees in the Instructional and ESP bargaining units shall be credited with one year of experience and shall advance on their respective salary schedules accordingly.
3. Beginning with the 2022-2023 year, a longevity stipend will be paid to all Instructional and ESP employees who are on the top level of their respective salary schedules upon paragraph 1 above taking effect. The longevity stipend shall be \$3,000 for Instructional employees and \$1,500 for ESP employees.
4. Effective July 1, the hourly rate associated with any level on any salary schedule on which employees in the Instructional and ESP bargaining units are placed and which is less than \$15.00 will be increased to \$15.00.
5. If Resolution 22-500 is approved by referendum following the election on August 23, 2022, then, retroactive to July 1, 2022, the hourly rate associated with each level on each salary schedule on which employees in the

Instructional and ESP bargaining units are placed will be increased by an amount sufficient to bring the total increase to the hourly rate provided under this paragraph and paragraph 4 above to \$3.57.

6. Effective July 1, 2022, annual Instructional Supplements for instructional employees in the categories of Sponsorship Supplements, Special Assignment Supplements, High School Athletics Supplements, Middle School Athletics Supplements will be increased by 15%.
7. Effective July 1, 2022, employees holding advanced degrees will receive supplemental pay as follows:
 - Master's Degree: \$1,000
 - Specialist Degree: \$2,000
 - Doctoral Degree: \$3,000
8. Eligible National Board-Certified Teachers (NBCT) shall receive up to a one-time \$1000 payment for the completion of ten hours of approved mentoring and/or conducting approved training through the Professional Development Department. Payment shall be made after submission and approval of all required documentation. Eligible employees must be current, active employees at the time of payment.
9. Eligible employees who maintain qualification as a Certified Behavior Analyst will be paid a one-time \$500 supplement. Eligible employees must have worked half plus a day of the 2021-22 school year and be current, active employees at the time of payment.
10. Eligible employees who are Licensed School Psychologists will be paid a one-time \$500 supplement. Eligible employees must have worked half plus a day of the 2021-22 school year and be current, active employees at the time of payment.
11. The Board agrees to pay the full cost of an employee-only health insurance premium for a designated health plan offered by the Board for instructional employees.
12. The Board will pay the cost of fingerprint monitoring fees for approximately 20% of instructional employees.

#8
removed
ESE

Executed on this 28th day of June, 2022.

Addison Davis, Superintendent of Schools

Rob Kriete, President, Hillsborough CTA

Graham Picklesimer, Executive Director, Hillsborough CTA

HCPS Economic Proposal

June 28, 2022

Additional Payment equivalent to 2 level movement (one-time)

	Employee Count	Cost
HCTA Instructional	13,598	\$23,106,261
HCTA Support (ESP/Para)	3,443	\$3,168,447
TOTAL	17,041	\$26,274,708

Longevity stipend of \$1000 for all Instructional and \$500 for all Support at top of their respective salary schedules (one-time)

	Employee Count	Cost
HCTA Instructional	2,285	\$2,719,150
HCTA Support (ESP/Para)	123	\$73,185
TOTAL	2,408	\$2,792,335

All Instructional and Support employees below \$15.00/hour increased to \$15.00/hour effective October 1, 2022. (recurring)

	Employee Count	Cost
HCTA Support (ESP/Para)	2107	\$10,214,532

Increase all instructional supplements by 10% (recurring)

	Employee Count	Cost
HCTA Instructional	4,627	\$748,118

All ESE teachers and paras to receive a \$2000 supplement (one-time)

	Employee Count	Cost
HCTA Instructional	1,669	\$3,972,220
HCTA Support	1,405	\$3,343,900
TOTAL	3,074	\$7,316,120

All eligible NBCT to receive a one-time \$1000 payment for completion of ten hours of approved mentoring and conducting approved training. (one-time)

	Employee Count	Cost
National Board Certified	77	\$91,630

Eligible employees who maintain qualification as a Certified Behavior Analyst paid a one-time \$500 supplement. (one-time)

	Employee Count	Cost
Certified Behavior Analyst	8	\$4,760

Eligible employees who are Licensed School Psychologist will be paid a one-time \$500 supplement. (one-time)

	Employee Count	Cost
Licensed Psychologist	46	\$27,370

Board to pay the full cost of a \$0 premium employee only health insurance plan.

	Employee Count	Cost
HCTA Instructional	6,680	\$56,206,589
HCTA Support (ESP/Para)	2085	\$17,543,523
TOTAL	8,765	\$73,750,112

TOTAL: \$47,469,573 to employees + \$73,750,112 in benefits = \$121,219,685

HCTA Negotiations Notes Instructional & ESP

July 20, 2022

Rob Kriete

We are about to begin.

Danielle Shotwell

Thank you everyone. Obviously, we want to thank Franklin MS for letting us use this space. It's not ideal for what we're doing today. But we tried to make it work the best we can. Your space was already being used, the ISC was already being used so, just to have a big enough space for all of us. So, we thank them -- Mr. Haley is at Principal's Institute today, so he was unable to pop in but just so you know if you do know him, please thank him for letting us use this space.

So, a few logistics -- obviously Desiree will be recording like we normally do. So, she will be taking that -- hopefully, with this sound it's going to be a little bit more difficult to transcribe but we will do the best we can like we always do. And then you have Mr. Picklesimer is remote, so he's on the computer. Graham, I don't know if you can hear us. I hope you can because it's not the best sound quality in the room but we'll do the best we can to speak up.

All right. So, obviously -- this is our third session. That is correct?

Rob Kriete

I believe so.

Danielle Shotwell

So, we met on June 6 and obviously you know, you have given us two proposals at this point, two economic proposals, very similar to one another, but you know, two economic proposals. Last time the proposal did come with -- it did take off the ESE bonus, if you want to say because we've already committed to do that as part of a grant. So that is something that we are doing for the 22-23 school year, where all ESE teachers and paraprofessionals are receiving a \$2,000 one-time bonus to be paid once in the middle of the year and once at the end of the year. So, they wrote the grants and they have the details on that but we have worked through that with CTA and everybody was in agreement for this one-time grant money to be used for that purpose. Obviously, that's a high needs area and it's very challenging to fill vacancies in all areas and especially ESE because it has always been a challenge.

The other the other adjustment I'll say to your original proposal was number 5. So, it basically gave a little condition, if you want to say, to the request that moving everybody on the support salary schedule by an amount of \$3.57 per hour, which would be at a cost of \$116 million, that is only your asked if the referendum resolution 22-500 is passed on August 23. So, those were the adjustments the last time from the original ask.

So, we are here today. Obviously we are approaching the school year quickly here - - crazy, right -- it's coming. For those of you who are instructional and are returning on August 2, it's coming. My husband is instructional, and he was mentioning yesterday that we have two weeks to go until teachers come back and it was a very quick summer. So, we know that our goal is to try to find some resolution as we move towards that but we also have to be fiscally responsible with the budget that we have. So, what we are looking to come with today. We still -- the finance team has looked over everything. Obviously new information is coming in slowly as we get the adjustments. We are curious to see our students because obviously student enrollment does have an impact on a lot of the decisions we make if we need to have any adjustments with allocations. So, what we are coming with is still a lot of items that need to be one-time. So, when we look at the ask for the two-level movement, we still need to only look at non-recurring. So, what that would mean is that we are able to offer our employees in both the instructional and the support bargaining units, a one-time non-recurring additional payment that would be equivalent to the exact same amount of money that you would receive if you were moved two levels on the salary schedule. So that is that a cost for 17,041 employees -- that is a cost of \$26.3 million that we are offering to our instructional and support employees. Again, that is non-recurring, one-time based on our current situation.

Rob Kriete

Can I just say right there that you know when we talk about non-recurring dollars, it creates a problem that we're saddled with right now, which is every one of these employees that are at this table and all the employees behind me are essentially going into August 2 -- their first day of school with a decrease in pay because we have not agreed to anything yet. And when you guys are offering a non-recurring supplement, that is the problem that we are creating in the hole that is being done. Our employees are not having that. I mean, quite frankly, we will not accept that and I just want to be very clear on our side of the table that we are not willing to dig this hole any deeper than we already have in helping the district get out of that situation. So that a non-recurring supplement is categorically unacceptable to us and we just want to be very, super clear about that. Because once again, on August 2, every one of us here is going to be taking a pay cut unless we agreed to that same type of non-recurring payment or supplement again. So, I just want to be clear about that.

Danielle Shotwell

I understood. Theoretically, depending on when that payment is made, people could be getting money on the front end before they go to work. Depending on how much -- and we can go into the details of that but if this supplement was given to people on the front end, that they're actually receiving some of that money before the hourly pay would have done if it were for two levels. Just putting that out there.

Rob Kriete

OK

Danielle Shotwell

Longevity stipend and the other thing that you basically came back with the same ask that you had previously of a longevity stipend of \$3,000 for all instructional and \$1500 for all support at the top of the salary schedules. So, we came at our last session with -- for all instructional to receive \$1000 if they were at the top of their respective salary schedule, and for all support to receive \$500. Again, these are employees that are at the top of their salary schedule. There is no place for them to move. This is negotiated annually and there has been years where there hasn't been anything to the top of the scale. We are coming today for all instructional to receive \$1100 if you're at the top of your salary schedule, and for all support to receive \$550 if you're at the top of your salary schedule as a one-time payment. That is an approximate cost with fringe for instructional \$2.9 million dollars and for support approximately \$80,000. Item 4 which was all employees that are currently below \$15 an hour being brought up to \$15 an hour. That is a State Mandate -- like we need to do that -- that was legislatively passed this past legislative session. So, we are committed to doing that with an effective date of October 1st, 2022. We acknowledge that this compresses the salary schedule in a way that we are not comfortable with

either, and that -- this is something we want to continue to discuss as potential funding comes in so that we can look -- do a different salary schedule that is more acceptable because we acknowledged that is not where we want to land. I think we have to remember that this minimum wage was supposed to be an increase of \$1 an hour until the year 2026. And that this legislation that was just put in place in March, obviously accelerates that greatly because we have to move all employees up to \$15 an hour by October 1st and we're committed and we're going to do it obviously. There are right now in your bargaining unit, there are 2107 employees approximately that this impacts to bring them up to \$15 an hour and is at a cost of \$10.2 million. And obviously you're here to bargain for your bargaining unit but we do have another organization HSEF that has more employees that this impacts that will be at a similar cost to us.

All right -- item 6, you came back on both proposals asking for all instructional supplements, that means coaching supplements, department heads, all supplements that are basically for -- they are part of our salary schedule to be increased by 15%. At the last session -- the counter -- of increasing all instructional supplements by 10%, this is recurring, right -- this is a recurring cost because when you are increasing that part of the salary schedule that is recurring, but we acknowledge that supplements have not moved in a very long time, very long time and the employees that have the supplements obviously are those that -- the work that they put into those positions, it's not even close to what we can compensate because a lot of times they are your teacher leaders on campus, your coaches they are those who will go above and beyond. We are here today to increase our offer to increase all supplements to an increase of 12% and that is at an approximate cost of \$900,000 recurring.

You had already mentioned last one -- like you acknowledge that the grants -- that you would remove the items for ESE teachers and paras like we mentioned earlier, that does impact approximately 3074 employees that will be receiving a \$2,000 one-time bonus for the 22-23 school year. We are using American Rescue Plan dollars for that through this ESE grant and that is at a cost of approximately \$7.3 million. And then the items 9 through 12, we agreed to -- you know we -- you brought it to us, we agreed to it. Obviously, those are things that we are looking to continue that all eligible National Board Certified Teachers to receive a one-time \$1,000 payment if they meet the requirements -- that is at a cost of approximately \$92,000. We agreed to all eligible employees who maintain a certified behavior analyst qualification, to receive a one-time \$500 supplement that is added -- right now we only see that there's eight employees that this impacts the -- at a cost of \$4,760. Eligible employees who are licensed school psychologist to be paid a one-time \$500 supplement -- we agreed to that based on last year's numbers, this is approximately 46 employees at a cost of \$27,370. And then the one that we always mentioned and we have again, we pay the

full cost of a zero-premium employee health insurance plan for your bargaining units 8765 employees take advantage of that is at a cost of approximately \$74 million.

Any questions on that Mr. Kriete?

Michelle Miller

Did you address number 7 at all – I did not hear you on this.

Danielle Shotwell

7, yes -- I'm sorry -- no, I skipped it – thank you for reminding me. Number 7, you left yours the same and we did the same as well. We are not able to do that at this time. The advanced degrees supplements for Masters, Specialist and Doctoral degrees at \$1000, \$2000 and \$3000 respectively. That's at a cost of \$6.9 million.

Ron Kriete

What about those employees that are required to have that higher degree?

Danielle Shotwell

You have not asked for that.

Rob Kriete

A few things on your side of the electronic format of the of the documents that you've sent, we want to request that instead of the scanned version which has been a little difficult to read but if we can get the actual excel program.

Danielle Shotwell

Finance team, those are the finance team documents. I only had them as hard copies but we will work to get that to you electronically.

Rob Kriete

We appreciate Ms. Garcia getting us the tentative budget as well. But we have not gotten the information on the McKay Scholarships.

Marie Whelan

Didn't you just receive that yesterday afternoon Ms. Garcia?

Danielle Shotwell

They just received the second calculation yesterday.

Rob Kriete

As we work with locals across the state, we haven't found that any other districts had this issue with scholarships to be the obstacle in getting employees compensation that they need.

Romaneir Johnson

Inaudible

Rob Kriete

Can our group have a minute to caucus?

Danielle Shotwell

Absolutely.

Returned from Caucus

Rob Kriete

McKay Scholarship – do we have the information like from last year so we have the comparison – not right this second but can you get that to us please?

A few things we want to ask before we wrap today, we don't we don't have a counter-proposal for you right now but I think we're scheduled for next week at our building on the 28th. First, the offer that you're putting forth a non-recurring supplement, to be clear, you're saying it would be equitable to two steps on the scale for employees?

Danielle Shotwell

Let's say you received an additional payment last year of \$2,200 because that was what you would have received if you had moved, so then and then maybe this year if you move, you will be receiving the \$800 because it goes in those brackets, right. So, then what you would receive is what you would have received last year, the \$2,200 and additional \$2,200 for this year, plus the \$800 for the next level.

Paula Haggerty

So, it's 2 years?

Michael McAuley

Compounded.

Danielle Shotwell

Yes, 2 years compounded.

Rob Kriete

Just want to be very clear about that. And I know that this is the first year that you guys are budgeting for the vacancies, so the numbers that you're giving us here, the vacancies included in the numbers? When you say that, some costs \$26.3 million -- is that including the vacancies that we have, or that current employees?

Susan Garcia

That's currently employees.

Danielle Shotwell

So, for example -- so the total for number 1 is 17,041 employees.

Rob Kriete

Right - and that's current employees? So, the answer is that it does not include vacancies.

Romaneir Johnson

We budget for just advertising vacancies (Inaudible)

Rob Kriete

OK -- thank you.

Michelle Miller

Why wouldn't these numbers count if that's what we are doing?

Romaneir Johnson

Inaudible

Danielle Shotwell

If we had put that in there, then this would be a higher number.

Michelle Miller

That's why I think the question has been asked to make sure that we're all on the same page. So, this year's budget does include vacancies, but these numbers don't include vacancies?

Romaneir Johnson

Rob Kriete

Paula Haggerty

Speaking at the same time.

Rob Kriete

One other point we are asking for – the number of School Psychologists, the vacancies we had last year to this year. That was one thing that was missing from the data that we had,

Danielle Shotwell

What point in time?

Rob Kriete

Paula Haggerty

Like you did last year - June to June.

Danielle Shotwell

Gotcha. Okay.

Rob Kriete

I just want to reiterate kind of where we started that, you know, our members feels very strongly that without those steps that -- they didn't feel like we're creating a district that people are going to be skeptical of coming to and staying here and we need to find a way here and now to solve that problem so when teachers come back in two weeks, that they know exactly what they're earning, and it's at least done equitably and fairly based on what they've already earned in terms of experience and what they deserve. So, with that, you know, we're looking forward to coming back to the table next week, and we'll have a counter-offer at that time.

Danielle Shotwell

All right. Thank you. Any questions from the team – Mr. McAuley?

Michael McAuley

No

Danielle Shotwell

Sounds good

Rob Kriete

Thank you.

**Next Meeting:
July 28, 2022**

HCPS Economic Proposal

July 20, 2022

Additional Payment equivalent to 2 level movement (one-time)

	Employee Count	Cost
HCTA Instructional	13,598	\$23,106,261
HCTA Support (ESP/Para)	3,443	\$3,168,447
TOTAL	17,041	\$26,274,708

Longevity stipend of \$1100 for all Instructional and \$550 for all Support at top of their respective salary schedules (one-time)

	Employee Count	Cost
HCTA Instructional	2,285	\$2,991,065
HCTA Support (ESP/Para)	123	\$80,503.50
TOTAL	2,408	\$3,071,568.50

All Instructional and Support employees below \$15.00/hour increased to \$15.00/hour effective October 1, 2022. (recurring)

	Employee Count	Cost
HCTA Support (ESP/Para)	2107	\$10,214,532

Increase all instructional supplements by 12% (recurring)

	Employee Count	Cost
HCTA Instructional	4,627	\$897,742

All ESE teachers and paras to receive a \$2000 supplement (one-time)

	Employee Count	Cost
HCTA Instructional	1,669	\$3,972,220
HCTA Support	1,405	\$3,343,900
TOTAL	3,074	\$7,316,120

All eligible NBCT to receive a one-time \$1000 payment for completion of ten hours of approved mentoring and conducting approved training. (one-time)

	Employee Count	Cost
National Board Certified	77	\$91,630

Eligible employees who maintain qualification as a Certified Behavior Analyst paid a one-time \$500 supplement. (one-time)

	Employee Count	Cost
Certified Behavior Analyst	8	\$4,760

Eligible employees who are Licensed School Psychologist will be paid a one-time \$500 supplement. (one-time)

	Employee Count	Cost
Licensed Psychologist	46	\$27,370

Board to pay the full cost of a \$0 premium employee only health insurance plan.

	Employee Count	Cost
HCTA Instructional	6,680	\$56,206,589
HCTA Support (ESP/Para)	2085	\$17,543,523
TOTAL	8,765	\$73,750,112

TOTAL: \$47,898,431 to employees + \$73,750,112 in benefits = \$121,648,542

HCTA Negotiations Notes **Instructional & ESP**

July 28, 2022

Rob Kriete

Good Morning everyone.

Danielle Shotwell

When we left the table last time, you were planning on coming back with some things, so I am going to turn it over to you all.

Graham Picklesimer

So, yeah, we have several things. For us, time is of essence here. We are heading into the school year with tons of vacancies. We've been going back and forth on some things and making some progress, but not tremendous progress. So, what we're going to do is -- you're going to know later today -- we are going to notify PERC that we have reached an impasse but what we're going to do in the meantime, is give you our bottom line proposal today. We need to figure out some details what that bottom line is. We are going to give you that today. We understand that it's a big decision and you need some time to look at it and figure it out. We have another session scheduled next week. Our hope is that we will be able to settle next week. Just because that process is something that takes a while to get going. We just want to start the process -- like I said, time is of the essence and we want that to move along as quickly as possible. So, what we're going to do is, we're going to take a few more minutes and figure out the details of that bottom line. And then come back and give you that today. Does that make sense? OK.

Danielle Shotwell

Sure.

Graham Picklesimer

Hopefully, by 9:30, we'll check in.

Danielle Shotwell

Sure.

RETURN FROM CAUCUS

Rob Kriete

We are back – thank you.

Graham Picklesimer

Okay, so we're going to give it to you verbally now and we will write it up and send it to you. But a couple of comments there, I wouldn't say necessarily last and final word, but on both, on most of these are. The other thing is this is an offer meant it is a conciliatory offer -- the point is to settle and move on. If we do end up having to go further down the trail with impasse, it has to go to a special magistrate or the court or whatever, we are going to reserve the right to present a more aggressive proposal for consideration during that process. This is a settlement offer. We're going farther than we think we should go frankly, and we could go if we were going in front of a special magistrate. Make sense?

Danielle Shotwell

Yes, sir.

Graham Picklesimer

Okay, all right. So, referring to our last proposal, we handed to you on June 28. On number one, and number two, the steps for last year this year, we are with our current proposal on that -- there's no change on that. On Item three, which is the longevity stipend, we have previously proposed \$3000, \$1500, you came back with \$1100, \$550. We are proposing \$2200 and \$1100. Before the effective date of the adjustment to \$15 an hour for employees making less than that, at the moment, we are still with July 1 on that. And, you know, as long as we are proposing salary increases to basically take effect July 1 for everything else. We don't think it's necessary or appropriate to leave our lowest paid employees' kind of out of their increase until October. Number five, the \$3.57 we are -- that is -- our position on that, is that if the referendum passes, we will just come back and negotiate over you

know, pursuant to that other MOU we have and we will come back and negotiate over the use of those funds. On number six the instructional supplements we will accept the previous offer of 12%. Number seven, advanced degrees, we will adjust that to say that employees who are required to hold advanced degrees as a condition of employment will receive \$1,000 supplement. The remaining items on the list here I think we're already in agreement on.

Lastly, an issue of compensating people for who are not normally in a classroom or not in the classroom at the moment to cover other classrooms, this is something that was addressed in previous MOUs between the parties for last year. For this year, we are proposing essentially that instructional employees who are subbing to be paid at their hourly rate and that ESP employees who are covering or pulled to do that are paid \$10.00 above their normal hourly rate. And I will say that, you know, since this is a new issue that we haven't really had exchange on, there is some flexibility on that because obviously we haven't had a chance to really discuss it yet. So that's kind of the exception to the rule here and that that is not necessarily the bottom line, but it is an issue that needs to be addressed. So, we think we have to get somewhere on that but we're willing to discuss. So, that's where we are at -- any questions about any of the items?

Danielle Shotwell

Any questions team? No.

Rob Kriete

So, we are scheduled for next week. You know, I was clear last time at our session that essentially all of our employees would be making less than they made last year unless we come to an agreement. So, we are trying to put forward an offer here so that way we can come to an agreement next week so that all these fine folks, and hardworking people can get exactly what they earned last year, and quite frankly, they deserve a lot more. One other item that we'd like to add is that we are scheduled for 9 AM next week, can we move that to 3:00 PM? Is that possible in your schedule and time?

Marie Whelan

We will let you know if that will work.

Danielle Shotwell

Just one clarification, so before you went to caucus, you had mentioned that you are working on your best and final offer. So, are you saying that this besides the coverage is your best and final offer?

Graham Picklesimer

I would say there is little flexibility, I will say there is unless you come up with something very creative. I would say there was virtually no flexibility on the first two possibly first three and not a great deal of flexibility on the others but again, if you have something creative, we will obviously entertain it.

Danielle Shotwell

All right. Thank you.

Next Meeting:

August 4, 2022

**MEMORANDUM OF UNDERSTANDING (“MOU”)
BETWEEN HILLSBOROUGH COUNTY PUBLIC SCHOOLS
AND THE HILLSBOROUGH CLASSROOM TEACHERS ASSOCIATION**

This MOU is made on this 28th day of July, 2022, by and between the Hillsborough County Public Schools (“HCPS” or the “District”) and the Hillsborough Classroom Teachers Association (“HCTA” or the “Union”) representing the Instructional Bargaining Unit (Instructional) and Education Support Professionals Bargaining Unit (ESP), hereinafter collectively referred to as “the Parties.”

WHEREAS, funding for public education in the state of Florida is insufficient to provide HCPS students and their parents with the resources they deserve for their schools, and

WHEREAS, HCPS revenues are the lowest among all school districts in major metropolitan areas in Florida, and

WHEREAS, the first calculation of the 2022-2023 Florida Education Finance Program provides HCPS with a 7.89% increase in total funding and a 5.18% increase in funding per unweighted FTE student, and

WHEREAS, funds provided in Specific Appropriations 5, 6, 86, and 87 of the 2022 General Appropriations Act must be used to increase the minimum wage applicable to all HCPS employees to \$15.00 per hour, and

WHEREAS, Resolution 22-500, calling for a referendum to be held on August 23, 2022 for the purpose of submitting to the duly qualified electors of Hillsborough County a question regarding a (one mill) levy of ad valorem taxes for operating expenses to enhance funding for increased compensation to recruit and retain highly qualified district personnel and fund other essential instruction-related expenses preserving important programs in district schools, was approved by the School Board of Hillsborough County on April 19, 2022,

NOW, THEREFORE, the Parties mutually agree to the following:

1. Effective June 30, 2022, employees in the Instructional and ESP bargaining units shall be credited with one year of experience and shall advance on their respective salary schedules accordingly.
2. Effective July 1, 2022, employees in the Instructional and ESP bargaining units shall be credited with one year of experience and shall advance on their respective salary schedules accordingly.
3. Beginning with the 2022-2023 year, a longevity stipend will be paid to all Instructional and ESP employees who are on the top level of their respective salary schedules upon paragraph 1 above taking effect. The longevity stipend shall be \$2,200 for Instructional employees and \$1,100 for ESP employees.
4. Effective July 1, the hourly rate associated with any level on any salary schedule on which employees in the Instructional and ESP bargaining units are placed and which is less than \$15.00 will be increased to \$15.00.
5. If the referendum called by Resolution 22-500 is approved following the primary election on August 23, 2022, the parties will commence negotiations pursuant to the Memorandum of Understanding signed by the parties on May 6, 2022.

6. Effective July 1, 2022, annual Instructional Supplements for instructional employees in the categories of Sponsorship Supplements, Special Assignment Supplements, High School Athletics Supplements, Middle School Athletics Supplements will be increased by 12%.
7. Effective July 1, 2022, employees required to hold an advanced degree as a condition of employment will receive a \$1,000 supplement.
8. Eligible National Board-Certified Teachers (NBCT) shall receive up to a one-time \$1000 payment for the completion of ten hours of approved mentoring and/or conducting approved training through the Professional Development Department. Payment shall be made after submission and approval of all required documentation. Eligible employees must be current, active employees at the time of payment.
9. Eligible employees who maintain qualification as a Certified Behavior Analyst will be paid a one-time \$500 supplement. Eligible employees must have worked half plus a day of the 2021-22 school year and be current, active employees at the time of payment.
10. Eligible employees who are Licensed School Psychologists will be paid a one-time \$500 supplement. Eligible employees must have worked half plus a day of the 2021-22 school year and be current, active employees at the time of payment.
11. The Board agrees to pay the full cost of an employee-only health insurance premium for a designated health plan offered by the Board for instructional employees.
12. The Board will pay the cost of fingerprint monitoring fees for approximately 20% of instructional employees.
13. For the 2022-2023 school year, when it is necessary to assign a teacher coverage duty during their planning period or to supervise students from a split class or in a doubled-up class, the teacher may choose to be compensated either by compensatory time or at their hourly rate. These involuntary assignments shall be made on a rotating basis to include all instructional personnel.
14. For the 2022-2023 school year, when it is necessary to assign a Paraprofessional or Assistant Teacher to coverage of students, the Paraprofessional or Assistant Teacher may choose to be compensated either by compensatory time or supplemental "Para as Sub" pay at \$10 more per hour for the number of hours they provide coverage.

Executed on this 28th day of July, 2022.

Addison Davis, Superintendent of Schools

Rob Kriete, President, Hillsborough CTA

Graham Picklesimer, Executive Director, Hillsborough CTA



Hillsborough Classroom
Teachers Association

3102 N. Habana Avenue
Tampa, FL 33607
813-238-7902 TEL
813-237-4541 FAX

www.hillsboroughcta.org

Rob Kriete
President

Johnny Green
Vice President

Valerie Chuchman
Secretary-Treasurer

Graham Picklesimer
Executive Director

July 28, 2022

Delivered via facsimile and e-mail – Jennifer.Okwabi@perc.myflorida.com

Ms. Jennifer Okwabi
Impasse Resolution Coordinator
Public Employee Relations Commission
Tallahassee, FL 32399-0950

Re: Notification of Impasse between the Hillsborough Classroom
Teachers Association and the Hillsborough County School
Board (PERC Certification No. 42)

Dear Ms. Okwabi:

This letter is to provide notice pursuant to Section 447.403, Florida Statutes,
that the Hillsborough Classroom Teachers Association and the Hillsborough
County School Board have reached an impasse in negotiations. The parties'
representatives in this matter are:

Graham Picklesimer, Executive Director
Hillsborough Classroom Teachers Association
3102 N. Habana Ave., Tampa, FL 33607
813-238-7902
Graham.picklesimer@floridaea.org

Danielle Shotwell, General Manager of Employee Relations
Hillsborough County School Board
2920 N. 40th St., Tampa, FL 33605
813-840-7139
Danielle.Shotwell@hcps.net

At this time, the parties have not reached an agreement to waive the use of a
Special Magistrate.

Thank you for your assistance in this matter.

Best Regards,

Graham Picklesimer

C Danielle Shotwell, Hillsborough County School Board
Rob Kriete, President, Hillsborough Classroom Teachers Association



HCTA Negotiations Notes Instructional & ESP

August 4, 2022

Danielle Shotwell

So, we met a week ago over at Chamberlain and we thank them for hosting at that time. So, we just wanted to come back to kind of restate some things, go over something, make sure that we're all on the same page moving forward. We know that this is an exciting time of year at school. Teachers obviously, have returned on August 2. Other support staff have returned, and we're going to have the kids here before you know it. I know I have a son that's going into ninth grade and it was an exciting time for him and we just know - there is just a buzz in the air obviously. And there's a lot of challenges out there as well and we are aware of that and we look forward to continuing to meet with you to work through those challenges.

All right, so we are here today to continue bargaining in good faith, to discuss the things that need to be discussed moving forward based on the circumstances that we have. We are here with an open mind and we want to continue to work towards an agreement. That's what we would like, that's our goal and I think that's your goal as well. We have always had a good relationship with those on your bargaining team and we are in this because we want to support schools, employees, teachers, all in an effort to create the best learning environment in our school sites.

Last time you brought forward some things and obviously made some declarations, so we just want to go back over what our economic proposal has been for 2022-2023 school year as we continue through our fiscal recovery plan. So, what we are coming to propose, which has been stated previously, is the additional salary payment equivalent to what a two-level movement would be. This would at this time be a

one-time, non-recurring payment, but it gets a salary payment. This would be at a total cost for our instructional and our ESP employees of \$26.2 million. This would be again a one-time payment but it is salary, it is part of FRS. Depending on where you are on the salary schedule, everybody's kind of a different situation because of how our salary schedule is set up. So, for instructional that would be a one-time payment of salary at -- if you are on the two years where you're getting \$800 and \$1000, then you would get a one-time payment of \$1,800 and it would go up to some -- a third of our employees approximately would receive a one-time payment of \$3,000 and another third on those bands would receive approximately \$3,200 - so that's for instructional.

For support, it depends on what pay grade you are on and where you are. Because you know we also have the \$15 an hour in there. So that's going to bring a lot of people up to \$15 an hour on our support salary schedule, but for the most part I use pay grade 23 and pay grade 33 as kind of an example. I wanted to gauge what the one-time additional payment using the two levels would be for most employees. So, pay grade 23 which are Leave Specialist, Client Services Rep., if you are at level one on the bottom of that scale, you would receive a one-time additional payment of salary of approximately \$1,400, if you are on the higher end of that salary schedule for level 23, it would be a one-time additional payment of approximately \$2,024. Same thing pay grade 33, if you are near the bottom of it -- level one, you would receive a one-time payment of about \$2,085 and if you are near the top, your one-time additional payment would be approximately \$3,200. So that's just kind of a range to give people an idea of what this additional salary would look like. So again, that's the additional payment there.

The longevity stipends, we have come to the table offering for those at the top of their salary schedule, which obviously would not have any movement for our instructional to receive \$1,100 and for our support at the top of the schedule to receive \$550 at a cost of \$3.1 million. And obviously, by statute, we will be moving all instructional support employees that are currently below \$15 an hour up to \$15 an hour. That would be a recurring expense and effective October 1st at an approximate cost of \$10.2 million.

We have agreed to move all instructional supplements increased 12% and the increase would cost approximately \$900,000. We agreed and we had already previously discussed this that all ESE teachers and all ESE Paras, using American Rescue Plan funds, would be receiving a \$2,000 supplement -- \$1000 at the end of the first semester \$1000 at the end of the second semester for a cost of \$7.3 million.

We have agreed that all eligible National Board-Certified Teachers will receive a one-time \$1,000 payment at a cost of \$91,000. We have agreed that all Certified Behavior Analysts will be paid one-time \$500 supplement. Right now, we only have eight employees in this category. So that will be approximately \$5,000.

We have agreed that all eligible Licensed School Psychologist will be paid a one-time \$500 supplement at a cost of \$27,000. And of course, the Board to pay the zero premium employee only health insurance which is a cost of \$73.8 million.

So, what we are proposing is that. That would be \$47.9 million directly to our employees in their-- to them now and then obviously, in addition to \$73.8 million in benefits for a total compensation of \$121.7 million. Like we said, this would be just a salary increase for this year only. And I understand that -- and know with everything that we have been talking about, we feel we are really not that far apart. We are far apart on one piece of this in my opinion, that is how it's being paid. Because we came from the beginning and wanted to give the two-level increase. So, it's really -- that's the part that obviously is the part we are having a hard time with.

So, the reason that we still stand by that we are unable to do the recurring costs at this time, as it's has been well publicized, that we have a fiscal recovery plan. We have made progress, and that is because of everybody's efforts. It's been painful. And all employees have been put through this and it's been difficult and it's been well publicized -- but the goal is to put us in a better financial space so that we don't have to continue to have the same conversations every single year, whether we can have recurring costs, and so we can come to the table and rework salary schedules so they are not compressed the way they are. Not only the instructional one, but the support salary schedule. So that is the goal. We know that budget practices -- we have to budget for all of our positions that we have and it is not fiscally responsible to use non-recurring funds for recurring expenses. So, that is what we are here to offer today. Our goal is to -- if acceptable, to move forward with coming up with a plan of how it would be paid out. We have several board meetings that are coming up soon and ultimately employees would be receiving money before they have actually even earned it, theoretically, because you haven't received that salary increase just yet, you haven't worked the days for where that would have been paid out down the road. But we have complete faith that that is what's right for employees without having a recurring expense that we cannot budget for at this time. We also have some additional information that we'd like to share and budget is going to -- Finance is going to share some of this additional information to give some clarity on our school funding that was from last year to this year.

Danielle Shotwell

Graham, I think you have those electronically.

Graham Picklesimer

Yeah.

Danielle Shotwell

That's just the supporting documentation.

Romaneir Johnson

Everyone has a copy. (Inaudible) comparison for calculations was from this year 21-22, they are close enough that we haven't finished closing and we are going to do a comparison to the final report that we received as of March 10, 2022 because we want to show what the state funding is that's coming into the district prepare for one year to the next. And I'm going to jump right into the first column. It says first calculation is 21-22 budget. And as you can see, these are all the categorical on all the resources we get from the state and local. The total potential funding minus charter schools in Hillsborough we collected this year is (Inaudible). Now, without the second column is showing with the calculation for 22-23 and this is without projected scholarship reductions. The third column is with scholarship reductions. So, the second column is showing that our total appropriation and local is \$1,558,939,389. That's the difference from last year to this year, an increase of \$134,000,091.641. But we had to account for scholarships that mean we don't receive that money. So, we were if you've a look at the (Inaudible) in red – if you are looking at the third column, right. This is with projected scholarship reductions, they took \$75,655,852 from that \$134 million. That leaves the district at \$58.7 million. Okay. We have to count minimum wage. So, minimum wage, we're calculating that's going to come off the general fund to bring everyone up to \$15 an hour that is not at \$15 an hour and will be \$14.4 million and FRS as benefit and benefits increased to \$16 million. If we had an increase in utility cost because fuel, gas and all the costs of \$6 million in this budget here. Inflation just happened -- don't happen at home only, that happened in district too. So, the total increase for fiscal year 22-23 is \$36.4 million, so subtract that out of the \$58.7 million, you will get a balance of \$22.3 million. Now our allocation is based on increasing student counts too, so we have a cost for that cost to educate those students. So, when we put those cost -- estimate costs for this additional staff to educate kids -- that increase in pupil count enrollment is going to give us an estimate of \$23.7 million. So, the district is starting with a projected deficit of \$1.4 million and all that supporting documentation -- you can recalculate it to the numbers, but this is what is allocated

is part of the budget. So, I'm trying to be transparent so you can understand what our costs are as a district.

Okay. Does anybody have any questions?

Graham Picklesimer

Yeah. So just to be clear -- the charter school thing listed here at the bottom -- That's not listed on the (Inaudible)

Romaneir Johnson

No. You got the charter school information too -- we gave it to you from last year and this year, the calculation is for charter.

Graham Picklesimer

All right, so, I see for this past year to \$238,884 355. On the sheet that you gave us when we asked this question, last time, the total payments for this past year is \$247.5

Romaneir Johnson

Yes, we're still closing the fiscal year, the fiscal year is not totally closed. And we have the adjustments up and down, so charter schools, they have over allocated so cost additional money based on those calculations and the numbers now is \$238.

Graham Picklesimer

All right, so we have projected ----- as for the projections to get to the projected was \$255 and that was two thirds of the projected money going to charter schools to actual now it sounds like \$238 million. What is different that caused the (Inaudible)

Romanier Johnson

We recalculate -- we count enrollment just like the district has. If the enrollment goes up, we get more money, if the enrollment goes down, then the allocation goes down.

Graham Picklesimer

So, it's just purely an FTE?

Romaneir Johnson

It's FTE. And these are based on -- these numbers are based on projections now because we wait for students to come in.

Graham Picklesimer

How do the projections typically, I only asked her last year --- how are the projections typically performed compared to the charter schools?

Romaneir Johnson

Usually, the charter schools kind of over project and when I adopt the budget, I plan to adjust a little bit working with the charter schools, so it will be that \$302. I think I'm going to take it down by \$18 million. To be honest, overall, projections go back up, then I can increase it back. But this is outside of the \$15 that comes out of capital.

Graham Picklesimer

Money to charter schools from capital funds? Okay, so once I get the revised on the \$18 million, rather than projected deficit of \$1.4 million projected surplus of \$16. (Inaudible) An estimated cost for additional FTE, this is basically that's the base value, I guess, of all the vacancies?

Romaneir Johnson

It's vacancies, fills, whatever -- it a combination of our increased for FTE projected from last year to this year, so this will increase our vacancies (Inaudible)

Graham Picklesimer

How likely do we think it is that we are going to fill all these vacancies?

Romaneir Johnson

I do not know but I have to assume -- when I build the budget, I have to assume that I'm going to fill all the vacancies, if I don't, then we will adjust (Inaudible)

Graham Picklesimer

How much is typically - how much is typically that the payroll reduce year to year by (Inaudible)

Romaneir Johnson

Well, you know, that's hard to answer, because this year -- in the last couple of years has been different than the previous years. But usually, when we have attrition, we fill those positions right away based on enrollment. Everything is based on enrollment, but this last year was kind of -- we have a lot of vacancies in our budget. So, as you all know, it was very transparent when I build the budget so that they could see savings account for \$20 something million or something. But those are results of what we built in budget -- we do have advertised vacancies in the budget.

Graham Picklesimer

Okay, so there's sort of two pieces to that -- one is position that don't get filled, the other is positions that do get filled. What I'm curious about I guess is, let's just look at the positions that got filled or if you like, just to make it simple, it is just considered teachers (**Inaudible**). If we look at, you know, the total spending on teachers' salaries or compensation total spent on teachers, being divided by the number of teachers, again, sort of an average number per teacher. How much does that number typically go down?

Romaneir Johnson

I am going to have to work on that. This is going to be significant from this year to this year because we are losing teachers.

Danielle Shotwell

Well in the last two and a half years we have been but if you guys can pull it from years that weren't pandemic years, as well, because obviously the last years have not been typical.

Graham Picklesimer

How easy would it be to get basically, like a snapshot of who's on payroll? I like the same for several years back, we want to say, show us what was payroll from September 1, 2021 versus 2020 versus 2019.

Romaneir Johnson

Talking about the total payroll allocation for everyone in the district? I think we can do that salaries and benefits cost.

Graham Picklesimer

Well, we'd like to see, you know, not just the total amount, but if there's like a, you know, an (**Inaudible**) of the people.

Romaneir Johnson

That will probably be difficult but I'll check Okay, but I don't think that's going to be and we definitely have names on it -- you know, people, we can't share people's names.

Danielle Shotwell

Graham, just let me know what you are

Romaneir Johnson

He is trying to get the total payroll for every individual.

Marie Whelan

And how many years?

Graham Picklesimer

Well, yeah, the last couple years have been weird. So maybe long enough to catch a few normal years five years, six years, seven. What I'm getting at is, you know, if we look at the base salaries and this in reference what I said earlier about, you know, recurring expenses on recurring revenue. In a sense, they're not really recurring expenses, because people leave and are replaced with people who make less. So, there maybe you know, \$1,000 raise or whatever is given in the year, but if people, you know, just the immediate effective of people retiring and being replaced, brings that average down by \$800 and really, only 20% of that is recurring.

Danielle Shotwell

OK – I see where you're going with that.

Graham Picklesimer

So that's why we're asking the question.

Danielle Shotwell

OK – is there any other questions?

Graham Picklesimer

I don't have any other questions about this document at this time? I think we're, I think I understand the, you know, the assumptions being made and the ways that those may be subject to change.

Danielle Shotwell

OK – so that is what we are here to present today. You know, our goal is to compensate our employees while still continuing with the fiscal recovery plan with hopes of being able to come back and when we are in a better financial situation to work on both the instructional and the support salary schedules because with the compression, we have to look at that moving forward and as well as being more competitive with not only other counties, but our other fields of work.

Graham Picklesimer

OK – a couple other questions, (Inaudible) funds get transferred from capital projects into general and happen sometimes. How easy would it be to get sort of an accounting of the things that those transfers were used for? Same time period 17-18 (Inaudible)

Romaneir Johnson

I don't know if we can go that far (Inaudible)

Graham Picklesimer

(Inaudible) OK - how much is in the general fund and how much of the fund balance is currently restricted?

Romaneir Johnson

\$60 million in our budget and our fund balance (Inaudible)

Graham Picklesimer

The current projections for the end of this 2021-2022?

Danielle Shotwell

2021-2022

Romaneir Johnson

2021-2022

Graham Picklesimer

Might be better than the original projection. It almost looks like it was only about \$86 million. Is that revenues more than expected expenses less than expected?

Romaneir Johnson

We had a fiscal recovery plan which aligned with what we are doing this fiscal year that gave us a significant amount of savings. We had \$2 million surplus in our (Inaudible) And then we moved eligible ESSER II and ESSER III.

Danielle Shotwell

We know what ESSER does – it's for one-time funds, correct? So that's not something we can count on.

Romaneir Johnson

Every time I build the budget, those expenditures (Inaudible)

Graham Picklesimer

So, the fiscal recovery plan – how much of that is ESSER?

Romaneir Johnson

\$56.8 and \$10.8

Graham Picklesimer

Like ESSER II and ESSER III? OK, maybe this is common knowledge for people been around a while. This fiscal recovery plan, can I have more details? Just like to see what exactly is the big pieces of

Romaneir Johnson

Every board meeting, I go over fiscal recovery plan. I think we went over at the last board meeting, not the past. We'll give you a copy of the presentation, we'll forward it to you when we get back.

Graham Picklesimer

OK, so the \$194 you said you're projecting, is that the total fund balance?

Romaneir Johnson

Yes, total with restricted resources.

Graham Picklesimer

How easy would it be to sort of break out the restricted fund balance and highlight what exactly the restricted are.

Romaneir Johnson

We can do that.

Graham Picklesimer

That would be helpful. I noticed on the sort of draft I guess, the 2022 to 2023 budget-ESE 139, the projection for the fund balance across all the capital projects funds, being projected to go up quite a bit from about \$295 million to \$444.

Susan Garcia

(Inaudible)

Graham Picklesimer

Right, it's a tentative reduction. What is the difference?

Romaneir Johnson

If you talking about all funds, you can't pay salaries out of those funds except for special revenue, which is some salaries are being paid -- Title I, Title II, Title III and those restricted resources.

Graham Picklesimer

I get that, I understand.

Romaneir Johnson

So that's increasing your total fund balance.

Graham Picklesimer

Sure. The reason I'm asking -- this connects to the earlier discussion about the itemization of what the current transfers have been used for. One thing, I've noticed is that a lot of if you sort of look at the transfers as a percentage of general fund revenue and capital projects, Hillsborough does a lot less than that other than other larger districts. Broward, Dade with the exception, they don't really do much in that regard (Inaudible)

Susan Garcia

It is clearly aligned with state statute, what we can transfer for, and our auditors actually go through item by item. So, we're very careful when we do transfers. We were written up a couple of years ago because they found some that were not eligible. So, we make sure that we don't (Inaudible)

Romaneir Johnson

General auditor.

Graham Picklesimer

Which statue are you referring to?

Romaneir Johnson

Don't have it right now but we do have it. And that's why with the fiscal recovery plan -- so many things that can be transferred from capital.

Graham Picklesimer

OK, I think that covers sort of the more information needed aspect of kind of where we are at.

Marie Whelan

Did you say you're going to email it?

Graham Picklesimer

Yeah, I'll follow up with.

Danielle Shotwell

You'll email us those questions that you have?

Graham Picklesimer

Yeah. When is the soonest we can have another session to get together and talk about things.

Marie Whelan

You would like all of this in advance, figuring all of that?

Graham Picklesimer

Yeah.

Marie Whelan

So maybe looking at the first week of September?

Graham Picklesimer

We can do that.

Danielle Shotwell

The afternoon of Wednesday, September 7.

Too many people talking (Inaudible)

Danielle Shotwell

All right – Anything else?

Michelle Miller

I have just a general question. I call a teacher recruitment line just to see what was said and told them that I was a teacher for 20 years experiencing question where I will be placed on the salary scale. And the guy told me with certainty that I would be placed at my 20 years of experience with retro.

Danielle Shotwell

Who did you speak with?

Michelle Miller

Oh, I have his name in my head. But my point is, I'm not going get anyone in trouble. I'd like to know who we're lying to, like, you know what I mean? Like, are we lying to the new people that are tentatively uprooting to move to us to fill one of these many vacancies or they legit being placed where we should be already placed, which I highly doubt but still, like misinformation is being put out there. Which makes it a frustrating – you know what I'm saying. And why are we going to say that to people that we're trying to recruit and then start them off on the wrong foot lying to them about how much money they're going to be making. You know?

Marie Whelan

That's not OK

Danielle Shotwell

I totally understand now. That's not okay. And we need to -- I'd love to talk to you offline because most of that department is females. So, I want to talk to you to figure out who that was.

All right. Thank you. Have a great opening with students.

**Next Meeting:
August 29, 2022**

State's Appropriations comparison of 4th Calculation for FY2021-22 to Final Conference Report (1st Calculation dated 3.10.22) for FY2022-23

	A	B	B-A	C	C-A
<u>Appropriation (Title)</u>	<u>4th Calculation FY 2021-22</u>	<u>2022-23 FEFP Final Conference Calculation without projected Scholarship reduction</u>	<u>Variance (Conference vs. 3rd Quarter Calculation)</u>	<u>2022-23 FEFP Final Conference Calculation with projected Scholarship reduction</u>	<u>Variance (Conference vs. 3rd Quarter Calculation)</u>
Unweighted Full-Time Equivalent (UFTE)	223,611.75	229,392.45	5,780.70	229,392.45	5,780.70
Weighted Full-Time Equivalent (WFTE)	224,198.54	252,435.78	28,237.24	252,435.78	28,237.24
Base Student Allocation (BSA)	4,372.91	4,587.40	214.49	4,587.40	214.49
District Cost Differential (DCD)	1.0047	1.0072	0.00	1.0072	0.00
Teacher Salary Allocation	42,425,733	62,038,825	19,613,092	62,038,825	19,613,092
Best & Brightest Allocation	-	-	-	-	-
Base FEFP	1,086,383,379	1,166,361,669	79,978,290	1,166,361,669	79,978,290
Safe Schools	11,090,773	12,991,019	1,900,246	12,991,019	1,900,246
.748 Millage Compression	42,142,600	51,491,723	9,349,123	51,491,723	9,349,123
Supplemental Academic Instruction (SAI)	51,565,021	51,176,809	(388,212)	51,176,809	(388,212)
Reading Allocation	9,484,572	12,638,312	3,153,740	12,638,312	3,153,740
Teacher Classroom Supply Assistance	4,242,942	4,181,643	(61,299)	4,181,643	(61,299)
Technology Allocation	-	-	-	-	-
Instructional Materials	18,011,126	18,768,287	757,161	18,768,287	757,161
ESE Guaranteed Allocation	81,926,251	84,452,824	2,526,573	84,452,824	2,526,573
Digital Classroom Allocation	154,665	-	(154,665)	-	(154,665)
DJJ Supplemental Allocation	492,899	353,898	(139,001)	353,898	(139,001)
Student Transportation	33,324,082	37,495,534	4,171,452	37,495,534	4,171,452
Additional Allocation	12,236,756	-	(12,236,756)	-	(12,236,756)
Federal Connected Students Supplement	1,349,064	1,402,254	53,190	1,402,254	53,190
Mental Health Assistance	8,735,426	10,295,341	1,559,915	10,295,341	1,559,915
Turnaround Supplemental Svs	3,798,390	4,597,000	798,610	4,597,000	798,610
Distance Learning Allocation	-	-	-	-	-
Funding Compression	-	-	-	-	-
Total Funding Compression Allocation	5,874,527	5,923,325	48,798	5,923,325	48,798
Virtually Education Contribution	-	-	-	-	-
State & Local FEFP	1,413,238,206	1,524,168,463	110,930,257	1,524,168,463	110,930,257
Local Effort (RLE)	455,388,514	490,629,678	35,241,164	490,629,678	35,241,164
State Fiscal S's	-	-	-	-	-
Gross State FEFP	957,849,692	1,033,538,785	75,689,093	1,033,538,785	75,689,093
Proration to Appropriation	-	(2,685,187)	(2,685,187)	(2,685,187)	(2,685,187)
Prior Year Adjustment	691,669	-	(691,669)	-	(691,669)
Proration for Revised Appropriation	(18,524,565)	-	18,524,565	-	18,524,565
Student Reserve Allocation	18,524,565	-	(18,524,565)	-	(18,524,565)
Putting Parents First Adjustment	-	-	-	-	-
Net State FEFP - Not Including Stabilization S's	958,541,361	1,030,853,598	72,312,237	1,030,853,598	72,312,237
Family Empowerment Scholarship	(48,130,797)	-	48,130,797	(75,655,852)	(27,525,055)
McKay Scholarships	(16,828,120)	-	16,828,120	-	16,828,120
Scholarships	(83,423)	-	83,423	-	83,423
Net State FEFP - Scholarship S's	893,499,021	1,030,853,598	137,354,577	955,197,746	61,698,725
Categorical Programs (w/o Prior Year Adjustments)* Class Size Reduction Allocation	219,422,924	225,883,022	6,460,098	225,883,022	6,460,098
Discretionary Lottery Funds	-	-	-	-	-
School Recognition	-	-	-	-	-
Total State Funding	1,112,921,945	1,256,736,620	143,814,675	1,181,080,768	68,158,823
Required Local Effort (RLE)	455,388,514	490,629,678	35,241,164	490,629,678	35,241,164
Discretionary Local Effort .748	95,121,644	113,584,339	18,462,695	113,584,339	18,462,695
Total Local Funding	550,510,158	604,214,017	53,703,859	604,214,017	53,703,859
Total State Funding	1,112,921,945	1,256,736,620	143,814,675	1,181,080,768	68,158,823
Total Potential Funding	\$ 1,663,432,103	\$ 1,860,950,637	\$ 197,518,534	\$ 1,785,294,785	\$ 121,862,682
Charter Schools	(238,884,355)	(302,011,248)	(63,126,893)	(302,011,248)	(63,126,893)
Total Potential Funding minus Charter School	1,424,547,748	1,558,939,389	134,391,641	1,483,283,537	58,735,789

Minimum Wages	(14,400,000.00)
FRS/Benefits	(16,000,000.00)
Utilities & Fixed Costs	(6,000,000.00)
Total Increase for FY2022-23	(36,400,000.00)
Balance	22,335,788.70
Estimated Costs for additional FTE's	(23,798,000.00)
Projected Deficit	(1,462,211.30)

Difference is Scholarship amounts

HCTA Negotiations Notes Instructional & ESP

August 29, 2022

Rob Kriete

We appreciate you guys asking us to come back to the table actually earlier than what we originally scheduled for. So, I guess the floor is yours.

Danielle Shotwell

Hi everyone, how are you today? We definitely wanted to come back as soon as we had some information, and as soon as we were able to consult with the parties that we need to, to be able to come back here. So, a couple of different things. I mean, one thing that I think we all know is on the horizon is the \$15 an hour with the support salary schedule. So that's something that we will need to bring to the Board. September 25th, is really the last board meeting that you could bring that before we have to implement the minimum wage of \$15 an hour. So, at the very least, we are hoping that today that is something that we can get at least some agreement on in some way because we are going to comply with the law of \$15 an hour. We all know that this is something that we need to do. So, with that, and we understand that it compresses the schedule, we all acknowledge in this room, anyone who's looked at it sees what that does and that's a huge concern moving forward and we need to continue to discuss that moving forward to be able to find some solutions for that. But with the compressed salary schedule moving up to \$15 an hour, we would like to go ahead and implement that with an effective date of July 1st and retro that back for anyone that is in that spot right now. So that is the one thing that we are bringing today that we are hoping that we can get some closure on.

In addition to that we have as Ms. Johnson often says, the budget is fluid, it moves, it changes based on the number of positions that we're allocating all of those different things. So there has been some adjustments with enrollments, as well as allocations and that is why we were able to come here today with an adjustment to what we have originally brought. So, allocations, what we have done is due to vacancies and going through fall allocation period, we have reduced the

allocations by approximately 360 positions, which obviously does free up some of the budget for us to do some different things. A concern we do have right now is that our projected enrollment is still down from where we projected. So right now our budget is projected and built on 229,000 students. As of today, we're at 219,392. So that is something that right now our budget that we built is on 229,000 but if all those students don't show up, Ms. Johnson and her team would have to adjust the budget again and have to reduce things in some way. Am I speaking clearly with that Ms. Johnson? Is that accurate?

Romaneir Johnson

Yes.

Danielle Shotwell

I just want to make sure I'm communicating clearly and obviously always look to Finance for the finance piece.

Okay. All right. So, knowing that we reduced the 360 positions, we still have the concern lingering about the enrollment, but we're still on target to hopefully be able to get up to where we projected, we would like to come today with an adjustment to our original offer. So originally, we had come with a two level one-time additional payment equivalent to one level or equivalent to two levels, I should say as a one-time payment.

Rob Kriete

Understood - Yep.

Danielle Shotwell

All right. And then obviously you guys have countered. That is kind of our sticking point as we all know, right? So, what we would like to come with today that we feel is fiscally responsible within the budget that we have is one level of recurring movement for all employees in CTA and ESPs. In addition to that, we would also like to bring forward a one-time additional payment for the second year. Did I communicate that?

Rob Kriete

So, you are offering one and one – one step and one supplement?

Danielle Shotwell

Correct. There are, as we have seen in the past, remember that, if it's a bonus, it is not part of FRS, right – it is a supplement, so if it's a supplement, if that second payment is a supplement, it's not part of FRS. Because we can't do, that's part of legally, it can only be one that goes part of your salary. The other thing that we would like to adjust today is employees that are on the top step for those at the top level of their respective salary schedule. We previously brought a one-time \$1,100 payment for instructional, and a \$550, top level payment for support. Today, what we would like to present is to do that, because we're looking at the one-level movement, so kind

of adjusted a little bit. So, we would do the one-level movement, and anyone who's that already at the top would be getting those amounts. But then for year two, if you were moved to the top, then you would get a – let me say that again -- if you're already at the top now, then you would get the \$1,100 one- time payment, then you would also get it for year two. So, depending on if you are already at the top, or if you are moving to the top in year two, that is where we would look at that, whether it be a one-time \$1,100 or you would get it for both years.

Graham Picklesimer

Okay, so if you are already at the top \$2,200 or \$1,100.

Danielle Shotwell

Correct.

Graham Picklesimer

If you are moving to the top, on the first step then, \$1,100 & \$550.

Danielle Shotwell

No - Instructional, if you're already at the top, you get \$1,100, \$1,100, this is Instructional. If you are moving to the top, so you would have gotten your one time additional, you would have already moved you would have received recurring movement, if you already moved to the top, then you would get one \$1,100 payment.

Graham Picklesimer

Okay. I lost myself.

Danielle Shotwell

That was for Instructional -- Support, same concept, but \$550 - so you are already at the top \$550 for your one, \$550 for year two. When you move, you then ended up at the top, then you just get your movement plus the \$550 for the one-time payment. I hear what I think I'm saying -- I just want to make sure that I am communicating it clearly.

Alright, so that's that. For employees that are currently -- that movement would result in – this is for Instructional -- if you are on E00 through E06, the one level movement, you're still \$47,500. So, the one level movement doesn't result in any payment. So, if that is the case, our proposal is for those employees to receive an additional payment of \$300.

Questions about what we have brought forward today based on the adjustments in the allocations?

Rob Kriete

Did you have anything else to present?

Danielle Shotwell

I do not, Sir.

Rob Kriete

We spoke a little about the hourly wage for our employees when they cover classes.

Danielle Shotwell

Right.

Rob Kriete

There is nothing that you have on that?

Danielle Shotwell

I don't. We had discussed some offline, like right now for secondary it is when you cover a class, our negotiated fee was \$15 to cover for secondary and for elementary it's currently 30 minute -- like if your specials teacher is absent and you keep your students, then that is \$9 currently. Based on the contract language, the contract language does say in the CTA contract that it can't be less than the highest hourly rate for a substitute. Makes perfect sense. We have raised substitutes that are at transformational schools that have a bachelor's degree right now are at \$17.35 an hour substitute rate. So, we behind the scenes have already upped -- we are working to increase the coverage for secondary to \$18 an hour to be in compliance with that, and we would retro that back to July 1. So that is what we have today.

Graham Picklesimer

(Inaudible) me understand the proposal - last time, we sent a bevy of information requests about different things -- any progress -- anything on those?

Danielle Shotwell

On which ones?

Graham Picklesimer

The information requested from last time.

Danielle Shotwell

Verify what you have or have not received?

Graham Picklesimer

I found the email, I'll forward again.

Danielle Shotwell

OK -- thank you.

Graham Picklesimer

We talked about payroll for previous years.

Romaneir Johnson

Still in process.

Graham Picklesimer

That's in process?

Romaneir Johnson

Yes

Graham Picklesimer

OK

Danielle Shotwell

And then just as an estimate, all of the --- and (Inaudible) all employee counts changed and as we are hiring new people, all that good stuff. Approximately, this economic proposal would be approximately over \$26 million, with now approximately \$13 million recurring as opposed to previously for the recurring, except for the supplement, which we have already tentatively agree to.

Graham Picklesimer

OK – does anybody have questions about the proposal? OK well

Carol Butts

Would the step be retroactive to July 1 as well?

Romaneir Johnson

Yes

Graham Picklesimer

Okay, well, I think there will be a lot to talk about. The results of information requests will be relevant. I doubt we'll have an answer for today. We have another session September 7 at 3:30. We can caucus about the \$15.00.

Danielle Shotwell

That would be very helpful.

Returned from Caucus

Graham Picklesimer

OK we are good with sort of pulling out a piece of our previous MOU and agreeing to \$15.00 an hour effective July 1. I guess we just need a piece of paper that says that and we can sign. You OK with that?

Danielle Shotwell

Okay -- perfect -- all right. We will get that to you, and then we are planning to bring that to the September 20 board meeting so that we can then implement it by October 1 date. We will implement the \$15 an hour first and then they will do they always do the retro on a separate check.

Paula Haggerty

Would you just let us know when that is, so we can let our members know when to expect the retro?

Danielle Shotwell

Absolutely. Is that it for today?

Rob Kriete

That's it for today.

Danielle Shotwell

Thank you.

Rob Kriete

Thank you.

Next Meeting:
September 13, 2022



**HCPS Economic Salary Proposal
Instructional and ESP Bargaining Units
August 29, 2022**

1. All eligible Instructional and ESP employees will be moved one-level on their respective salary schedules retroactive to July 1, 2022. (recurring)
~ \$13 million
2. All instructional and ESP employees will receive a one-time additional payment equivalent to a second level increase retroactive to July 1, 2022.
~ \$13 million
3. In recognition of their career service to HCPS, a one-time additional payment for the 2022-2023 school year will be paid to all eligible employees at the top of their respective salary schedules. Instructional employees will receive a \$2,200 payment and support employees will receive a \$1,100 payment.
~ \$14.7 million
4. Employees who moved to the top of their respective salary schedule as a result of their awarded one-level movement will receive a one-time additional payment for the 2022-2023 school year. Instructional employees will receive a \$1,100 payment and support employees will receive a \$550 payment.
~ \$500,000
5. One-time payment of \$300 for all instructional employees on E00-E06 who would not realize a salary increase when moved one level.
~ \$1.5 million
6. All instructional and support employees below \$15/hour increased to \$15/hour effective July 1, 2022. (recurring)
~ \$10.2 million
7. All instructional supplements to be increased by 12%. (recurring)
~ \$89,742
8. Eligible National Board-Certified Teachers (NBCT) shall receive up to a one-time \$1,000 payment for the completion of ten hours of approved mentoring and/or conducting approved training through the Professional Development Department. Payment shall be made after submission and approval of all required documentation.
~ \$9,630
9. Eligible employees who maintain qualification as a Certified Behavior Analyst will be paid a one-time \$500 supplement.
~ \$4,760
10. Eligible employees who are Licensed School Psychologists will be paid a one-time \$500 supplement.
~ \$27,370
11. The Board will pay the cost of fingerprint monitoring fees for approximately 20% of instructional employees.
12. The Board agrees to pay the full cost of an employee-only health insurance premium for a designated health plan offered by the Board for instructional employees.
~ \$73,750,112



HCTA Negotiations Notes Instructional & ESP

September 13, 2022

Graham Picklesimer

We have copies for everyone. (Mr. Picklesimer was discussing the MOU and copies were being distributed. Everyone was taking their seats, so this first part was **(Inaudible)**).

Danielle Shotwell

All right, so we'll wait for that because I wanted to also clarify what I think is on the table. So, I have to go through and if you can check it off with what you have, I think that would be a good matchup, so we all have the same thing.

Graham Picklesimer

I am going to talk about one change on it. You probably recall when we were at Chamberlain, I mentioned that we will be reserving the right to be more aggressive on certain issues. We are going to exercise that right except for one issue that is the advanced degree supplement. We are going to revert to our position prior to presentation. This document, the things that are italicized are the things that we think are not in **(Inaudible)**

Danielle Shotwell

OK, I think this would be the easiest way for us to cross reference - so I'm just going to go through what we have offered line by line. Alright, so first thing that we have offered as the economic salary proposal for Instructional and ESP is for all eligible Instructional and ESP employees to move one level on their respective salary schedules retroactive to July 1, 2022, and that would be recurring. Number two, all Instructional and ESP employees

will receive a one-time additional payment equivalent to the second level increase retroactive to July 1, 2022. Okay, number three, in recognition of their career service to HCPS, a one-time additional payment for 2022-2023 will be paid to all eligible employees at the top of their respective salary schedules. For instructional employees who are at the top, a \$2,200 one-time payment. For support employees already at the top, a \$1,100 payment. The other piece of that, number four for me, employees who moved to the top of their respective salary schedule as a result of their awarded one-level movement, would receive a one-time additional payment for 2022-2023. That would make instructional employees would receive a \$1,100 payment in addition to the level of movement and support employees would receive a \$550 payment in additional to the level movement.

Okay, I am going to go a little off what you have now. Also, on the table is a one-time payment of \$300 for all instructional employees on E00 through E06, who would not realize a salary increase when you move them a level. All right, matching up again, all instructional supplements to be increased by 12%, which would be recurring. Down to your number seven, eligible National Board Certified teachers shall receive a one-time \$1,000 payment for doing all the things. Number eight, eligible employees who maintain qualification as a Certified Behavior Analyst, will be paid one time \$500 supplement, we tentatively agreed to that. Number nine, Licensed School Psychologist to be paid a one-time \$500 supplement. Number 10, the board agrees to pay the full cost of an employee only health insurance premium for the designated health plan. The next one there, the board agrees to pay the cost of fingerprint fees for approximately 20% of instructional employees.

So all of the italicized again, are the ones that you believe that we are in agreement with, correct?

Graham Picklesimer

Yeah, it sounds like we are on the same page with that.

Danielle Shotwell

It sounds like we have them all. The \$300 is missing there. And then just for the sake of making sure all information is out there, what we have offered on the table would be approximately \$32 million of compensation and then obviously, plus the board benefits that is not included in the \$32 million and \$13 million of that would be recurring.

Graham Picklesimer

Sorry, it's \$32 million in cash or cash and benefits?

Danielle Shotwell

Just cash.

Graham Picklesimer

OK

Danielle Shotwell

And then I can see that you have added some new topics. Some that were old and some that were new. So number six, the Advanced Degree supplemental pay. Are you asking for that to be one-time or recurring?

Graham Picklesimer

Recurring.

Danielle Shotwell

Then on the back, number 12.

Graham Picklesimer

A slight change on the table, essentially, you know, compensation for covering from coverage in the various ways. We'll have an hourly rate implement proposing a fixed rate of \$30 per hour. Number 13, similar thing for ESP is unchanged from July 28.

Danielle Shotwell

And for number 12, just to clarify, currently our CTA contracts state that coverage is a negotiated rate of pay and dispersal of students splitting classes is comp time. So, you are proposing that the both of those scenarios received \$30 per hour for coverage?

Graham Picklesimer

Yes.

Danielle Shotwell

OK. And then number 13, currently paras as subs, in addition to their rate of pay, they receive \$4.04 more per hour for the number of hours they provide coverage, and you are proposing that they receive \$10 more per hour?

Graham Picklesimer

That's correct.

Danielle Shotwell

So, I think we have a few questions. I think we both have pretty clear understandings on what the proposals are. I think one question we have moving forward is if it still your intention and your desire to keep Instructional and Support both moving together at the same bargaining sessions and not separating out those groups?

Graham Picklesimer

That is actually the same question we have which is

Danielle Shotwell

Okay, are you answering a question with a question?

Graham Picklesimer

I think it depends on the answer to our question. As you saw, the Magistrate is offering November 29 & 30th for the hearing so maybe February is where with my experience of how long it could take. It could happen sooner. There is a lot of other things to bargain dealing with language in the contract. The question is, do you want to while the impasse is playing out, are you open to meeting started to be sooner? Perhaps (Inaudible) maybe one of us will be convinced to come to the other side, you never know.

Danielle Shotwell

We would like to request a caucus to discuss some things that you are asking.

Graham Picklesimer

Sure.

John Mitchell

Can I ask a question first? My notes from the previous meeting, I showed for the people that are at the top, that you would offer \$1100 recurring and \$1100 one-time instead of \$2200.

Danielle Shotwell

No, it was \$2200 one-time if you are already at the top and if you are moving and receiving a recurring, then you get the \$1100.

RETURNED FROM CAUCAS

Danielle Shotwell

Alright, we want to clarify something coming up. We have already finished for last year. That was completed, that went to the board and was completed last year.

This year, effective June 30, the level increases effective July 1, 2022. We are here for that level increase to be offered for the 2022 – 2023 school year. So that keeps coming up and we just wanted to clarify that. As we brought forward before, we have offered over \$32 million to go into our employees' pockets. This is for our employees. That is all we are authorized to bring forward today. We feel like it is an extremely fair offer based on the financial situation and the fiscal recovery plan that we have in place. We are willing to continue bargaining money and language. We are not going to separate out the two. So, we are willing to do it. We are willing to continue to move forward for money and language. And if you would like to do that, we are here today to put another date on the calendar.

Graham Picklesimer

OK, sounds good.

Danielle Shotwell

All right.

Graham Picklesimer

Any other questions, Rob?

Danielle Shotwell

Thank you. Do you want to continue when we are setting this date on the calendar? Do you want it to be for both employee groups or for one group or the other?

Graham Picklesimer

We just said we are not separating.

Danielle Shotwell

Not separating money and language. But do you want to separate ESP and Instructional?

Graham Picklesimer

Well, I think if we are talking about language, it's usually stuck with pretty particular to one or the other, so it doesn't need planning. So, if what's on the agenda is language, then I think it is probably makes sense to do it separately so that one side sitting and listening to the other side's issues.

Danielle Shotwell

OK. So, are you saying that you want to schedule a separate session? Like, let's say we schedule a session for Instructional, money and language for next week? And then the following week, do you want to set up a session for ESP, money and language? We don't do language for ESP this year.

Graham Picklesimer

Yeah, there's a lot we have to do an email exchange about this. There is a lot of things that were either withdrawn or pull off the table last year with the understanding that one compensation last year was finished and language would continue. There probably will be language for both units.

Danielle Shotwell

For both units? OK. So, do you want to schedule those together or separate is my question? Do you want to do a session that's just ESP and then a session that's just Instructional?

Marie Whelan

You all need to Caucus?

Graham Picklesimer

Maybe

RETURNED FROM CAUCUS

Graham Picklesimer

OK, so starting a conversation about language, we do want to do at least the first session together to get everything out there and see how it goes. But we have, on our side we have work to do before we are going to really be ready to put language up there and we are not sure immediately how much time it takes to do that.

Danielle Shotwell

OK.

Graham Picklesimer

So, we want to get back to you.

Danielle Shotwell

OK. So, you want to do ESP and Instructional to continue bargaining with language and money?

Graham Picklesimer

Until further notice, yes.

Danielle Shotwell

Any other questions? And you are going to get back to us with a date?

Graham Picklesimer

Yeah, probably sometime this week.

Danielle Shotwell

Okay. All right. Sounds good. Is there anything else?

Graham Picklesimer

No

Danielle Shotwell

Thank you

**MEMORANDUM OF UNDERSTANDING (“MOU”)
BETWEEN HILLSBOROUGH COUNTY PUBLIC SCHOOLS
AND THE HILLSBOROUGH CLASSROOM TEACHERS ASSOCIATION**

This MOU is made on this 13th day of September, 2022, by and between the Hillsborough County Public Schools (“HCPS” or the “District”) and the Hillsborough Classroom Teachers Association (“HCTA” or the “Union”) representing the Instructional Bargaining Unit (Instructional) and Education Support Professionals Bargaining Unit (ESP), hereinafter collectively referred to as “the Parties.”

The Parties mutually agree to the following:

1. *Effective June 30, 2022, employees in the Instructional and ESP bargaining units shall be credited with one year of experience and shall advance on their respective salary schedules accordingly.*
2. *Effective July 1, 2022, employees in the Instructional and ESP bargaining units shall be credited with one year of experience and shall advance on their respective salary schedules accordingly.*
3. *Beginning with the 2022-2023 year, a longevity stipend will be paid to all Instructional and ESP employees who are on the top level of their respective salary schedules prior to or upon paragraph 1 above taking effect. The longevity stipend shall be \$2,200 for Instructional employees and \$1,100 for ESP employees who were at the top of their respective salary schedules prior to paragraph 1 above taking effect. The longevity stipend shall be \$1,100 for Instructional employees and \$550 for ESP employees who advanced to the top of their respective salary schedules upon paragraph 1 above taking effect.*
4. *Effective July 1, the hourly rate associated with any level on any salary schedule on which employees in the Instructional and ESP bargaining units are placed and which is less than \$15.00 will be increased to \$15.00.*
5. *Effective July 1, 2022, annual Instructional Supplements for instructional employees in the categories of Sponsorship Supplements, Special Assignment Supplements, High School Athletics Supplements, Middle School Athletics Supplements will be increased by 12%.*
6. *Effective July 1, 2022, employees holding advanced degrees will receive supplemental pay as follows:*
 - *Master’s Degree: \$1,000*
 - *Specialist Degree: \$2,000*
 - *Doctoral Degree: \$3,000*
7. *Eligible National Board-Certified Teachers (NBCT) shall receive up to a one-time \$1000 payment for the completion of ten hours of approved mentoring and/or conducting approved training through the Professional Development Department. Payment shall be made after submission and approval of all required documentation. Eligible employees must be current, active employees at the time of payment.*

8. *Eligible employees who maintain qualification as a Certified Behavior Analyst will be paid a one-time \$500 supplement. Eligible employees must have worked half plus a day of the 2021-22 school year and be current, active employees at the time of payment.*
9. *Eligible employees who are Licensed School Psychologists will be paid a one-time \$500 supplement. Eligible employees must have worked half plus a day of the 2021-22 school year and be current, active employees at the time of payment.*
10. *The Board agrees to pay the full cost of an employee-only health insurance premium for a designated health plan offered by the Board for instructional employees.*
11. *The Board will pay the cost of fingerprint monitoring fees for approximately 20% of instructional employees.*
12. For the 2022-2023 school year, when it is necessary to assign a teacher coverage duty during their planning period or to supervise students from a split class or in a doubled-up class, the teacher may choose to be compensated either by compensatory time or at a rate of \$30 per hour. These involuntary assignments shall be made on a rotating basis to include all instructional personnel.
13. For the 2022-2023 school year, when it is necessary to assign a Paraprofessional or Assistant Teacher to coverage of students, the Paraprofessional or Assistant Teacher may choose to be compensated either by compensatory time or supplemental "Para as Sub" pay at \$10 more per hour for the number of hours they provide coverage.

Executed on this 13th day of September, 2022.

Addison Davis, Superintendent of Schools

Rob Kriete, President, Hillsborough CTA

Graham Picklesimer, Executive Director, Hillsborough CTA

FW: HCTA Impasse

Jeffrey W. Gibson <JG@macfar.com>

Fri 12/2/2022 1:42 PM

To: Marie Whelan <marie.whelan@hcps.net>; Danielle Shotwell <danielle.shotwell@hcps.net>; James M. Craig <jmc@macfar.com>

From: Picklesimer, Graham <graham.picklesimer@floridaea.org>

Sent: Wednesday, October 5, 2022 1:27 PM

To: Jeffrey W. Gibson <JG@macfar.com>

Cc: Kriete, Rob <rob.kriete@floridaea.org>

Subject: RE: HCTA Impasse

Hello Mr. Gibson,

None of what you summarized below is inaccurate. Thanks!

Graham Picklesimer

Hillsborough Classroom Teachers Association

From: Jeffrey W. Gibson <JG@macfar.com>

Sent: Wednesday, October 5, 2022 1:19 PM

To: Picklesimer, Graham <graham.picklesimer@floridaea.org>

Cc: Kriete, Rob <rob.kriete@floridaea.org>

Subject: HCTA Impasse

[EXTERNAL EMAIL]

Mr. Picklesimer:

Thank you for taking the time to speak with me earlier yesterday. This will confirm that it is HCTA's position that the District and HCTA are at impasse and that HCTA wishes to proceed with the proceedings before PERC.

That being said, at the conclusion of our last public bargaining session Ms. Shotwell made clear that the District stood ready, willing and able to continue negotiating both economic and language proposals. It is our understanding that we are waiting on HCTA to provide proposed dates to reconvene. We are happy to meet with both the instructional employee and ESP groups together or to separate those discussions into separate meetings.

If any of the above is not accurate please let me know and let us discuss again so that we are all on the same page.

As always, the District values the HCTA and its members and looks forward to continued collaborative conversations.

Jeff

Jeffrey W. Gibson, Esq.
Macfarlane Ferguson & McMullen



ADVERTISEMENT

OPINION

Here's why to vote no on the Hillsborough schools tax | Times Editorial Board recommendation

The school district needs to get its fiscal house in order before asking taxpayers for more money.





Hillsborough County Public Schools Superintendent Addison Davis addressing an audience at Armwood High School about the proposed property tax increase on July 13. [MARLENE SOKOL | Times]

This article represents the opinion of the Tampa Bay Times Editorial Board.

Published Jul. 21 | Updated Jul. 21

The Hillsborough County school district is asking voters in the Aug. 23 primary to approve an additional tax for school operations. We have long supported such key investments in this community. But the district has work to do in restoring public trust in its financial management. A “no” vote would reinforce the need for accountability while leaving a window open to return the issue to the voters in 2024.

RELATED: [Read the Times recommendations in other races.](#)

The school board voted 4-3 in April to put the referendum on the ballot, asking voters to raise their property taxes by an additional \$1 for every \$1,000 in assessed property value. The levy would begin in July 2023 and remain in effect for four years, after which the district could seek voter approval for an extension. The tax would raise about \$146 million annually, with the majority going to salary increases for teachers and support staff. The district would also spend millions each year to boost arts, music, physical education, workforce training and other programs.

ADVERTISEMENT

Expenditures compared to revenue for the general fund



*Prior to district cost-saving and federal COVID-19 assistance.

Chart with Hillsborough schools tax column. [Tampa Bay Times]

Officials say the tax is essential for recruiting and retaining talented teachers. Twenty-two other Florida school districts, including several in the Tampa Bay area, already levy an additional property tax. Hillsborough said the levy would help it compete, especially as more teachers leave the profession for better options in a tight labor market.

RELATED: [How the school district got into such poor financial shape](#)

With nearly 24,000 employees, the district is Hillsborough's largest employer, and staffing its many moving parts across a big, growing county is understandably challenging. Ninety cents of every dollar the district spends goes to salaries and benefits. Channeling this proposed tax to employees should build a stronger, more committed workforce. If morale and motivation are gasoline to the classroom, the tax could help by attracting the best and brightest. Who can downplay the impact of one good teacher? It doesn't help that school districts are forced to go it alone

ADVERTISEMENT

Still, this tax request is premature. For nearly a decade, the Hillsborough school district routinely spent more than it raised in revenue, using internal transfers and cash reserves to cover a half-billion dollar deficit. Superintendent Addison Davis has made headway in controlling costs since the district hired him in 2020. He has cut positions, imposed new spending controls and taken steps to balance the budget, from renegotiating contracts to exploring ways to better commercialize school sports and facilities. But those reforms need to take root before the district asks taxpayers for more. Voters need a track record that demonstrates a fundamental change, and stronger signs that this turnaround will endure.

**Spend your days with Hayes**

Subscribe to our free Stephinitely newsletter

Columnist Stephanie Hayes will share thoughts, feelings and funny business with you every Monday.

Enter your email address

Sign up

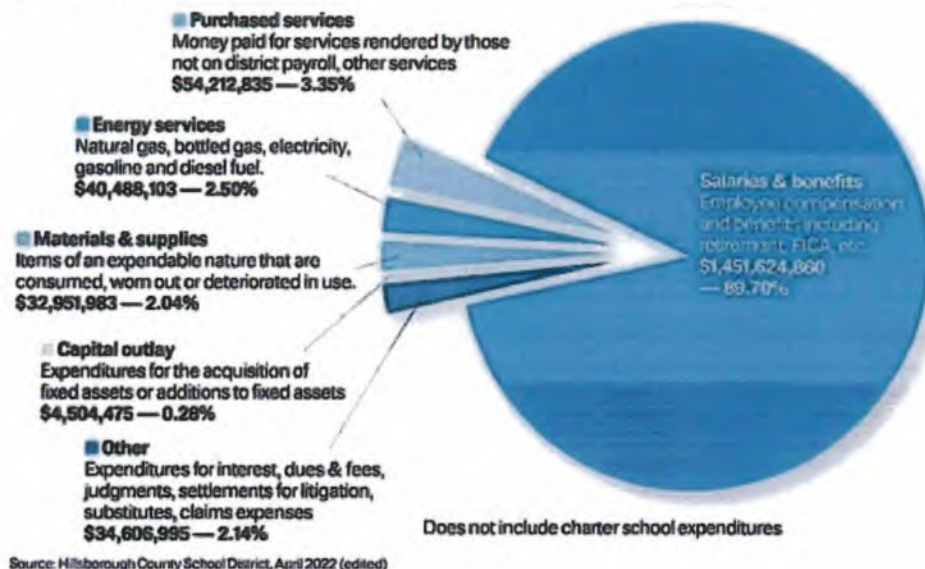


Chart with Hillsborough schools tax column. [Tampa Bay Times]

The district needs to continue work on right-sizing the workforce and generating new revenue streams. It is only now examining what to do with scores of school campuses operating at two-thirds or less capacity. A consultant's report on underused schools is expected in January, but any response — closing, consolidating or repurposing campuses — is likely many months, if not longer, away. In short, the district still has remedies worth exploring before asking for more money.

ADVERTISEMENT

POWERED BY CONCERT

Davis maintains the district can survive with or without the tax, and he insists the reforms will keep Hillsborough's cash reserves above the 3% state-mandated minimum. The district also plans to use hundreds of millions of dollars in federal COVID relief to bolster the budget through 2024. By its own assurances, the district is not in such dire financial straits that voters need to authorize a new tax immediately. If anything, the next 12 to 15 months should provide a clearer picture

We take no pleasure in recommending a “no” vote. The Tampa Bay Times has long championed public education in Florida. We have supported the additional property tax to supplement the Pinellas County schools, and we supported the Hillsborough sales surtax in 2018 to fund school repairs and improvements. Over the past three decades in Hillsborough alone, we have supported higher taxes for schools, transportation and indigent health care, along with dedicated funding for housing and environmental lands. We supported those initiatives after being satisfied their purpose was compelling, the time was right and that they would significantly improve the region’s quality of life. We want to say yes, but on this tax, we are not there yet.

ADVERTISEMENT


 POWERED BY CONCERT

To that point, the lack of any meaningful public engagement on the referendum is puzzling and disappointing. Flying under the radar may be a good way to avoid opposition. But this is a major decision facing county voters, and a pocketbook issue for hundreds of thousands of residents. Tax proponents had an obligation to wage a more public case. If anything, given rising housing costs, surging inflation and recessionary fears, this referendum should have received heightened scrutiny. This inattention to the sacrifice that voters are asked to make doesn’t help build a partnership with the school system.

The board’s split vote on seeking a referendum reflects how some of those closest to the school system are uneasy with the timing. Luckily, the district has breathing space, a financial hedge thanks to federal relief and the start of more fiscal discipline. That’s a credit to Davis. We have confidence in the superintendent. His strengths as a leader have become more apparent as life has returned from the COVID bubble. If Hillsborough continues to repair its finances, and still needs the money, it will be positioned to make a stronger case in 2024, enabling taxpayers to vote with both their hearts and their heads.



ADVERTISEMENT

 POWERED BY CONCERT

Editorials are the institutional voice of the Tampa Bay Times. The members of the Editorial Board are Editor of Editorials Graham Brink, Sherri Day, Sebastian Dortch, John Hill, Jim Verhulst and Chairman and CEO Conan Gallaty. Follow [@TBTimes_Opinion](#) on Twitter for more opinion news.

UP NEXT: [Pinellas County Commission: Tampa Bay Times Editorial Board recommendations](#)

TAMPA BAY TIMES EDITORIAL BOARD
Tampa Bay Times editorial board

MORE FOR YOU

Let the Florida governor run for president | Editorial

Dec. 2
• Opinion

As elections near, a restive Tampa City Council flexes its muscles | Editorial

Earlier today
• Opinion



**2 Cards Charging 0% Interest
Until 2024**

CompareCredit.com

**Florida Will Cover the Full Cost
to Install Solar if You Live in
Miami**

Smart Solar Install

**Your Memory is Photographic
if You Can Name 16/30 of
These Shows Correctly**

Past Factory

The political charade behind the removal of Hillsborough's progressive state attorney | Editorial

Dec. 1

• Opinion

What to do now that seniors account for 9 in 10 Florida COVID deaths | Editorial

Dec. 1

• Opinion

Senate steps forward on same-sex marriage | Editorial

Nov. 30

• Opinion

Tampa police chief Mary O'Connor must go | Editorial

Dec. 2

• Opinion

It's time to be proud of the U.S. men's soccer team. | Editorial

Dec. 3

• Opinion

What is Florida's plan for the next hurricane season? | Editorial

Nov. 30

• Opinion



• News

USF coaching search: If not Deion Sanders or Jamey Chadwell, then who?

Dec. 2

• Sports

Florida attorney general sues real estate brokerage for scamming homeowners

Nov. 30

• News

Iowa caucuses, built on myth, lose place at head of the line

Dec. 3

• News

ADVERTISEMENT

ADVERTISEMENT

Tampa Bay Times




ADVERTISEMENT


Tampa Bay Times

© 2022 All Rights Reserved | Times Publishing Company

Help chat >

 Subscribe

 Newsletters

 My Account



CONTACT US

ABOUT US

JOIN US

MEDIA KIT

PLACE AN AD

LEGAL DISCLAIMERS

PUBLIC NOTICES

SHOP



HCTA Member Meeting

4-5pm, September 1, 2022

Rob Kriete
President

Graham Picklesimer
Executive Director

Bargaining Update

Impasse Considerations

Bargaining Update

District proposal from July 20 (refresher)

Disagreement

- Two steps for all employees
 - Counter: non-recurring payments
- 'Longevity stipend': \$3,000/\$1,500 for instructional/ESPs
 - Counter: ~~\$1,100/\$550~~
- \$3.57/hour raise for all employees
 - Counter: Comply with state mandate to raise min. wage to \$15 on Oct. 1
- Advanced Degree Supplements
 - Counter: None
- %15 increase to Instructional Supplements
 - Counter: 12% increase

Agreement

- \$1,000 one-time payment to NBCTs for completing training/mentoring
- \$500 one-time payment for CBAs to maintain qualifications
- \$500 one-time payment to Licensed School Psychologists
- Fingerprint monitoring for 20% of instructional employees

District proposal from August 29

- One step movement
- One non-recurring supplement equivalent to step
- July 1 effective date for \$15/hour minimum wage
- Longevity: \$2,200/\$1,100 for instructional/ESP already on the top of the salary schedule, \$1,100/\$550 for those who moved to the top as a result of the step movement
- \$300 supplement to instructional employees for whom step movement doesn't result in a salary increase (first few steps)

What would the district's proposal mean for me?

Instructional (Schedule P)

Current Step	Annual Rate	Recurring Increase	Non-recurring increase	Total increase (this year)
E00	\$47,501	\$0	\$300	\$300
E01	\$47,501	\$0	\$300	\$300
E02	\$47,501	\$0	\$300	\$300
E03	\$47,501	\$0	\$300	\$300
E04	\$47,501	\$0	\$300	\$300
E05	\$47,501	\$0	\$300	\$300
E06	\$47,501	\$0	\$500	\$500
E07	\$47,501	\$500	\$2,200	\$2,700
E08	\$48,001	\$2,200	\$800	\$3,000
E09	\$50,201	\$800	\$1,000	\$1,800
E10	\$51,001	\$1,000	\$2,200	\$3,200
E11	\$52,001	\$2,200	\$800	\$3,000
E12	\$54,201	\$800	\$1,000	\$1,800
E13	\$55,001	\$1,000	\$2,200	\$3,200
E14	\$56,001	\$2,200	\$800	\$3,000
E15	\$58,201	\$800	\$1,000	\$1,800
E16	\$59,001	\$1,000	\$2,200	\$3,200
E17	\$60,001	\$2,200	\$800	\$3,000
E18	\$62,201	\$800	\$1,000	\$1,800
E19	\$63,001	\$1,000	\$2,200	\$3,200
E20	\$64,001	\$2,200	\$800	\$3,000
E21	\$66,201	\$800	\$1,000	\$1,800
E22	\$67,001	\$1,000	\$1,100	\$2,100
E23	\$68,001	\$0	\$2,200	\$2,200

ESP (Grade 15 – assume 7.5 hr, 196 days)

Current Level	Old Hourly Rate	New Hourly Rate	Recurring Increase	Non-recurring increase	Total increase (this year)
1	\$11.43	\$15.00	\$5,247.90	\$0.00	\$5,247.90
2	\$11.43	\$15.00	\$5,247.90	\$0.00	\$5,247.90
3	\$11.43	\$15.00	\$5,247.90	\$0.00	\$5,247.90
4	\$11.58	\$15.00	\$5,027.40	\$0.00	\$5,027.40
5	\$11.80	\$15.00	\$4,704.00	\$0.00	\$4,704.00
6	\$12.05	\$15.00	\$4,336.50	\$0.00	\$4,336.50
7	\$12.29	\$15.00	\$3,983.70	\$0.00	\$3,983.70
8	\$12.52	\$15.00	\$3,645.60	\$0.00	\$3,645.60
9	\$12.78	\$15.00	\$3,263.40	\$0.00	\$3,263.40
10	\$13.05	\$15.00	\$2,866.50	\$0.00	\$2,866.50
11	\$13.31	\$15.00	\$2,484.30	\$0.00	\$2,484.30
12	\$13.56	\$15.00	\$2,116.80	\$0.00	\$2,116.80
13	\$13.84	\$15.00	\$1,705.20	\$0.00	\$1,705.20
14	\$14.12	\$15.00	\$1,293.60	\$0.00	\$1,293.60
15	\$14.38	\$15.00	\$911.40	\$0.00	\$911.40
16	\$14.68	\$15.00	\$470.40	\$396.90	\$867.30
17	\$14.97	\$15.00	\$441.00	\$470.40	\$911.40
18	\$15.27	\$15.27	\$470.40	\$426.30	\$896.70
19	\$15.59	\$15.59	\$426.30	\$485.10	\$911.40
20	\$15.88	\$15.88	\$485.10	\$470.40	\$955.50
21	\$16.21	\$16.21	\$470.40	\$485.10	\$955.50
22	\$16.53	\$16.53	\$485.10	\$514.50	\$999.60
23	\$16.86	\$16.86	\$514.50	\$550.00	\$1,064.50
24	\$17.21	\$17.21	\$0.00	\$1,100.00	\$1,100.00

Upcoming bargaining dates

- September 13, 3:30-5:30pm – HCTA Office (4th floor)

Impasse Considerations

This is your decision. My job is to give you my professional opinion of the benefits and risks, pros and cons, etc., associated with pursuing the impasse process so you can make an informed choice.



Next stop in the impasse process: Special Magistrate

A quasi-judicial neutral third party will hear both parties' arguments and recommend what they think are just resolutions of the disputed issues.

Special Magistrates generally try to avoid "all or nothing" rulings, but some don't.

The School Board is not bound by the Special Magistrate's recommendations. It can ignore them and impose whatever it wants.



How does the Special Magistrate come up with their recommendations?

See Section 447.405, Florida Statutes.
The most commonly relied upon factors are:

1. Comparability of salaries to similar public employers (regional and size)
2. Availability of funds
3. Public interest



Our Special Magistrate: Fredric R. Dichter

- Experienced arbitrator from Midwest
- Heard one case, in 2018, between City of Hialeah and its IAFF local
 - “Impasse was declared in 2017”
 - Hearings on Oct. 22-23, 2018
 - Decision on Feb. 25, 2019
 - Board hearing April 30, 2019

**QR code for
SM’s Bio**



**QR code for
Hialeah
decision**



What's the timeline?

Express impasse—absolute best-case scenario

- SM hearing late September
- Briefs due mid-October
- SM decision early November
- If we win:
 - District will reject recommendations by Thanksgiving
 - Board hearing in early-mid December
 - Ratification in mid-January
 - **Pay increases by February 1**
- If we lose:
 - We don't reject
 - Ratification before Thanksgiving
 - **Pay increases by December 15**

A more typical scenario

- SM hearing in late October
- Briefs due by Thanksgiving
- Decision week of Dec. 5-8
- If we win
 - District will reject recommendations by Christmas
 - Board hearing late January
 - Ratification in mid-February
 - **Pay increases by March 1**
- If we lose
 - We don't reject
 - Ratification in early January
 - **Pay increases by February 1**

The District's Case (Cliff's Notes version)

District's argument for Salary Comparability

(FLDOE Average and Median Teacher Salary data for 2021-2022)

Large urban school districts

District	Avg.	Rank	Med.	Rank
Broward	54,304	1	50,388	3
Dade	53,159	3	48,042	7
Duval	52,257	5	50,000	4
Orange	51,346	7	48,200	6
Palm Beach	52,952	4	49,448	5
Pinellas	51,810	6	50,759	2
<i>Average</i>	<i>52,638</i>		<i>49,473</i>	
Hillsborough	53,979		50,989	
Diff. from avg.				

Adjacent school districts

District	Avg.	Rank	Med.	Rank
Manatee	50,517	3	47,376	4
Pasco	46,380	5	44,820	5
Pinellas	51,810	2	50,759	2
Polk	48,065	4	47,781	3
<i>Average</i>	<i>49,193</i>		<i>47,684</i>	
Hillsborough	53,979		50,989	
Diff. from avg.	<i>4,786</i>		<i>3,305</i>	

Hillsborough already has practically the highest salaries among all comparable districts and is way above average among both comparability groups.

District's argument for availability of funds

- HCPS has the least revenues per FTE of large urban districts
- HCPS has the lowest fund balance ratio of large urban districts
- Millage referendum did not pass, so HCPS cannot make the long-term financial commitment HCTA seeks at this time

District's argument for the public interest

- The public was presented with the choice to increase employee salaries through the millage referendum
- They voted against that
- The public does not consider increasing school district employee salaries to be a high priority
- Who is the Special Magistrate to second guess the public's determination of its own interests?
- Also, HSEF agreed to no recurring salary increase at all, so it would be unfair for HCTA employees to get two steps

The Union's Case (Cliff's Notes version)

Union's argument for salary comparability

- HCPS instructional employees work longer days and longer years than their counterparts in other districts, so HCPS salaries are not as high as they first appear
- Hillsborough has above-average cost of living compared to many other comparable districts
- Citrus and Sarasota should be included as part of the "region" in which HCPS operates and their salaries compare favorably

Union's argument for availability of funds

- Salary increases are not permanently recurring costs—average salaries naturally tend downward over time due to attrition
- The district had a much larger fund balance at the end of 2021-2022 than it predicted it would; its long-term budget projections are unreliable
- The district has untapped resources in its capital projects funds that it should use to defray costs and free up funds for salaries

Union's argument for the public interest

- The public did not determine that raising school district employee salaries was not in its interest, merely that it was unwilling to raise taxes to do so
- There are still hundreds of vacancies, it is obviously in the public interest that classrooms should have teachers, etc.
- What HSEF agreed to is irrelevant, they are a different employee group with different needs and interests

How likely is the Special Magistrate to recommend the Union's proposal?

- Our challenge: the simple arguments are in the district's favor
- Our arguments rely on the Special Magistrate's comfort with more nuanced and technical arguments
- Our case is winnable, but it's an uphill battle

Impasse or settle?

Arguments for impasse

- Members (and the district) need to see that HCTA will fight
- People will join and get engaged in HCTA to help with impasse
- The School Board will find impasse so miserable that they'll try harder to reach agreement next time
- We have nothing to lose (well...)

Arguments for settling

- Employees are currently taking a pay cut compared to last year
- Pay increases will be delayed by 5-6 months (or more)
- The failure of the millage referendum hurts the SM case
- Even if we do win, the School Board will most likely ignore it
- It's possible, though unlikely, that their offer could get worse

Questions?

Use this QR code to take our
"Impasse Action" survey

