

AGENDA

SPECIAL SCHOOL BOARD MEETING

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

October 1, 2013

6:00 P.M.

THIS MEETING IS OPEN TO THE PUBLIC

1. CALL TO ORDER
2. FINAL EDITS ON 2012 – 2013 SUPERINTENDENT’S ANNUAL FINANCIAL REPORT  
**SEE PAGE #2**

ACTION REQUESTED: The Superintendent recommends approval.

3. APPROVAL OF GALLOWAY ACADEMY CHARTER SCHOOL – **SEE PAGE #70**

Fund Source: N/A

Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

4. EDUCATIONAL ITEMS BY THE SUPERINTENDENT
5. SCHOOL BOARD REQUESTS AND CONCERNS
6. ADJOURNMENT

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 2a

DATE OF SCHOOL BOARD MEETING: October 1, 2013

TITLE OF AGENDA ITEMS: Final Edits on 2012-2013 Superintendent's Annual Financial Report

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS:

Board approval is requested for the final edits for the 2012-2013 Superintendent's Annual Financial Report.

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

FUND SOURCE: All Funds

PREPARED BY: Bonnie Wood

POSITION: Assistant Superintendent for Business Services

Pages are loading to the database. Please wait.

100%



**Florida Department of Education**

Office of Funding and Financial Reporting  
Report of Financial Data to the Commissioner of Education  
2012-2013

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
AFR Final Data Loaded to the DOE Database  
Data has been Finalized and Closed  
For the Fiscal Year Ended June 30, 2013  
Final Submission Complete on: 12-Sep-13 02:27 PM

[Main Menu](#)



**Florida Department of Education**

Office of Funding and Financial Reporting  
 Report of Financial Data to the Commissioner of Education  
 2012-2013

**ANNUAL FINANCIAL REPORT  
 FINAL EXPLANATIONS  
 DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**

**EDIT TITLE:** School Internal Fund (891): Beginning account balance does not equal prior year ending balance

Page	Assets	Current Year Beginning Balance	Prior Year Ending Balance	Difference	Explanation
21	1110	\$251,020.18	\$258,741.49	(\$7,721.31)	Audit Difference

**EDIT TITLE:** School Internal Fund (891): Beginning account balance does not equal prior year ending balance

Page	Liabilities	Current Year Beginning Balance	Prior Year Ending Balance	Difference	Explanation
21	2120	\$472.87	(\$472.87)	\$945.74	Audit Difference
21	2290	\$247,594.71	\$256,261.76	(\$8,667.05)	Audit Difference

**EDIT TITLE:** No Records Present: Revenue amount has not been reported

Page	Fund	Account	Explanation
1	General Fund (100)	Preschool Projects (3372)	None
1	General Fund (100)	Receipt of Food Service Indirect Costs (3499)	None
8	State Fiscal Stabilization	State Fiscal Stabilization	None

	Funds (431)	Funds - K-12 (3210)	
8	Special Revenue Fund- Education Jobs Act (435)	Education Jobs Act (3215)	None
8	Targeted ARRA Stimulus Funds (432)	Individuals with Disabilities Education (3230)	None
16	Capital Projects Funds (3XX)	Class Size Reduction Capital Outlay (3396)	None

**EDIT TITLE:** No Records Present

Page	Fund	Account	Explanation
26	Lifelong Learning - General Fund (100)	Other Instruction (5900)	None
26	Lifelong Learning - Other Federal Programs Special Rev Fund (420)	Other Instruction (5900)	None
26	Lifelong Learning - Federal Economic Stimulus Spec Rev Funds (430)	Other Instruction (5900)	None

**EDIT TITLE:** No Records Present

Page			Explanation
26	Charter School Distributions - Special Revenue - Food Service (410)	Other Purchased Services (390)	None
26	Charter School Distributions - Federal Economic Stimulus Spec Rev Funds (430)	Other Purchased Services (390)	None

**EDIT TITLE:** Subobject Edit: The sum of school bus purchases (object 651) in funds 100, 420, 3XX and 430 is less than \$10,000

Page	Description	General Fund	Special Revenue Fund	Capital Projects Fund	Federal Economic Stimulus Programs	Explanation
24	School Bus Purchases (Subobject 651)	\$0.00	\$0.00	\$0.00	\$0.00	No Bus Purchases

**EDIT TITLE:** An amount remains as unspent in the Florida Teachers Lead program. (Grant 97580)

Page	Categorical Programs	Grant	Unexpended June 30, 2013	Explanation
------	----------------------	-------	--------------------------	-------------

23	FL Teachers Lead Program (FEFP Earmark)	97580	\$140.39	Will add to 2014 budget
----	---	-------	----------	-------------------------

**EDIT TITLE:** Expenditures for Continuing Workforce Education

	Initials
100% of expenditures for continuing workforce education must be provided from fees. Please verify that all Continuing Workforce Education Course Fees have been properly reported in revenue Account 3463. Please enter initials in the comment box and refer to Section 1009.22(3)(b), F.S.	BW

We accept that the explanations provided above are correct and complete.

Accept and Proceed to Finalization

[Update Explanations](#) [Summary of Edits](#) [Main Menu](#)

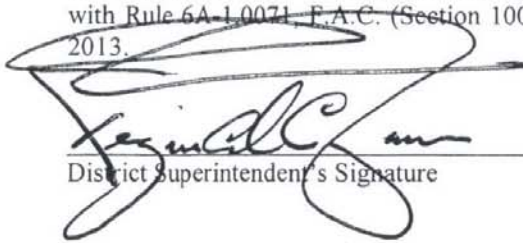
**FLORIDA DEPARTMENT OF EDUCATION  
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)  
DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
For the Fiscal Year Ended June 30, 2013**

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

**CONTENTS:**

		<u>PAGE NUMBER</u>	
		<u>Minimum Reporting</u>	<u>CAFR</u>
Exhibit A-1	Management's Discussion and Analysis -----	1	1
Exhibit B-1	Statement of Net Position-----	2	2
Exhibit B-2	Statement of Activities -----	3	3
Exhibit C-1	Balance Sheet – Governmental Funds -----	4	4
Exhibit C-2	Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position -----	5	5
Exhibit C-3	Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds-----	6	6
Exhibit C-4	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities-----	7	7
Exhibit C-5	Statement of Net Position – Proprietary Funds-----	8	8
Exhibit C-6	Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds -----	9	9
Exhibit C-7	Statement of Cash Flows – Proprietary Funds-----	10	10
Exhibit C-8	Statement of Fiduciary Net Position -----	11	11
Exhibit C-9	Statement of Changes in Fiduciary Net Position-----	12	12
Exhibit C-10	Combining Statement of Net Position – Major and Nonmajor Component Units---	13	13
Exhibit C-1 1a-d	Combining Statement of Activities – Major and Nonmajor Component Units -----	14-17	14-17
Exhibit D-1	Notes to Financial Statements-----	18	18
Exhibit D-2	Schedule of Funding Progress-----	19-20	19-20
Exhibit E-1	Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund -----	21	21
Exhibit E-2a-d	Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Major Special Revenue Funds-----	22-25	22-25
Exhibit F-1a-d	Combining Balance Sheet – Nonmajor Governmental Funds -----		26-29
Exhibit F-2a-d	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds -----		30-33
Exhibit G-1	Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds-----		34
Exhibit G-2	Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Debt Service Funds-----		35
Exhibit G-3	Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Capital Projects Funds -----		36
Exhibit G-4	Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Permanent Fund-----		37

The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2013, was submitted in accordance with Rule 6A-1.0071 F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 3, 2013.

  
District Superintendent's Signature

9/26/13  
Date

# GADSDEN COUNTY DISTRICT SCHOOL BOARD

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management of the Gadsden County District School Board has prepared the following discussion and analysis of financial activities for the fiscal year ended June 30, 2013. The intent of this discussion and analysis is to (a) assist the reader in focusing on significant financial issues, (b) provide an overview and analysis of the District's financial activities, (c) identify changes in the District's financial position, (d) identify material deviations from the approved budget, and (e) highlight significant issues in individual funds. Because the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the District's financial statements and notes to financial statements.

### FINANCIAL HIGHLIGHTS

Key financial highlights for the 2013 fiscal year are as follows:

- The District's total net assets decreased by \$2.8 million, or 4.9 percent.
- General revenues total \$57.7 million, or 92.9 percent of all revenues in the 2013 fiscal year, as compared to \$54.4 million, or 92 percent for the 2012 fiscal year. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$4.4 million, or 7.1 percent as compared to \$4.3 million, or 7 percent in the prior year.
- The assigned and unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, totals \$1.7 million at June 30, 2013, or 3.9 percent of General Fund expenditures as compared to an unreserved fund balance of 2.8 million, or 7 percent of expenditures at June 30, 2012.
- During the current year, General Fund expenditures exceeded revenues by \$2.6 million. This may be compared to last year's results in which General Fund expenditures exceeded revenues by \$2.5 million.

### OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

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

#### Government-Wide Financial Statements

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

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



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

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

### **Fund Financial Statements**

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

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

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

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

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

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

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

### Notes to Financial Statements

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

### Other Information

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net assets may serve over time as a useful indicator of a government's financial position. The following is a summary of the District's net assets as of June 30, 2013, compared to net assets as of June 30, 2012:

### Net Assets, End of Year

	Governmental Activities	
	6-30-13	6-30-12
Current and Other Assets	\$ 6,702,204	\$ 8,278,735
Capital Assets	70,136,719	71,797,257
<b>Total Assets</b>	<b>\$ 76,838,923</b>	<b>\$ 80,075,992</b>
Other Liabilities	559,290	948,407
Long-Term Liabilities	6,836,423	6,827,011
<b>Total Liabilities</b>	<b>\$ 7,395,714</b>	<b>\$ 7,820,418</b>
Net Assets:		
Invested in Capital Assets -		
Net of Debt	69,056,719	70,532,257
Restricted	3,298,367	3,595,721
Unrestricted (Deficit)	(2,911,878)	(1,872,404)
<b>Total Net Assets</b>	<b>\$ 69,443,209</b>	<b>\$ 72,255,575</b>

The largest portion of the District's net assets (99 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending.

The restricted portion of the District's net assets (4.75 percent) represents resources that are subject to external restrictions on how they may be used. The unrestricted net assets may be used to meet the government's ongoing obligations to students, employees, and creditors.

The key elements of the changes in the District's net assets for the fiscal years ended June 30, 2013, and June 30, 2012, are as follows:

**Operating Results for the Year**

	Governmental Activities	
	6-30-13	6-30-12
<b>Program Revenues:</b>		
Charges for Services	\$ 285,595	\$ 320,085
Operating Grants and Contributions	3,753,359	3,733,032
Capital Grants and Contributions	371,682	395,365
<b>General Revenues:</b>		
Property Taxes, Levied for Operational Purposes	8,908,718	9,292,279
Property Taxes, Levied for Capital Projects	2,148,318	2,170,401
Grants and Contributions Not Restricted to Specific Programs	44,640,273	41,918,819
Unrestricted Investment Earnings	28,688	32,267
Miscellaneous	1,951,920	980,061
<b>Total Revenues</b>	<b>\$ 62,088,553</b>	<b>\$ 58,842,309</b>
<b>Functions/Program Expenses:</b>		
Instruction	\$ 28,837,637	\$ 28,737,325
Pupil Personnel Services	3,004,035	2,848,919
Instructional Media Services	873,120	945,969
Instruction and Curriculum Development Services	2,520,344	2,405,630
Instructional Staff Training	2,340,657	2,213,160
Instruction Related Technology	1,222,600	288,936
Board of Education	747,285	578,592
General Administration	632,990	756,650
School Administration	3,420,089	3,270,013
Facilities Acquisition and Construction	241,726	220,394
Fiscal Services	459,248	453,196
Food Services	4,083,680	4,071,981
Central Services	585,334	503,893
Pupil Transportation Services	4,382,727	4,009,905
Operation of Plant	5,777,525	5,309,446
Maintenance of Plant	1,500,492	1,539,450
Administrative Technology Services	690,525	452,080
Community Services	373,726	320,041
Interest on Long-Term Debt	65,493	71,902
Unallocated Depreciation Expenses	3,141,684	2,819,949
<b>Total Functions/Program Expenses</b>	<b>\$ 64,900,918</b>	<b>\$ 61,817,431</b>
<b>Increase (Decrease) in Net Assets</b>	<b>\$ (2,812,365)</b>	<b>\$ (3,841,056)</b>

The largest revenue source is State revenue (49 percent). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data, and is designed to maintain equity in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base.

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

Instructional expenses represent 61 percent of total governmental expenses in the 2011-12 fiscal year. Instructional expenses decreased by \$1.6 million, or 4.2 percent, from the previous year due mainly to a decrease in employment of additional instructional staff.

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

### **Major Governmental Funds**

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, assigned and unassigned fund balance is \$1.7 million, while the total fund balance is \$2.3 million. The total fund balance decreased by \$1.2 million during the fiscal year. Key factors in this decrease are as follows:

- Declining enrollment.
- Reduction in Federal Stimulus Funds recorded in the ARRA Federal which were used to pay for annual contract teachers' salaries in the General Fund.
- Increase in Student Support and Administration Staff.

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

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

The Capital Projects – Local Capital Improvement Fund has a total fund balance of \$2.7 million, all of which is restricted for the acquisition, construction, and maintenance of capital assets. The fund balance increased in the current year due to the reductions in of renovations of various facilities and the purchases of buses.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

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

### **OTHER MATTERS OF SIGNIFICANCE**

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

## **CAPITAL ASSETS AND LONG-TERM DEBT**

### **Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2013, amounts to \$70.1 million (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; property under capital lease; construction in progress; and computer software.

Additional information on the District's capital assets can be found in the Notes to Financial Statements section.

**Long-Term Debt**

At June 30, 2013, the District has total long-term debt outstanding of \$1.08 million. This amount is comprised of bonds payable. During the year, retirement of debt amounted to \$185,000.

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

**REQUESTS FOR INFORMATION**

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF NET POSITION  
June 30, 2013

ASSETS	Account Number	Primary Government	Component Units
		Governmental Activities	Total Nonmajor Component Units
<i>Current Assets</i>			
Cash and Cash Equivalents	1110	4,099,535.48	1,150,974.00
Investments	1160	64,462.59	263,237.00
Accounts Receivable, Net	1130	39,769.37	
Due From Other Agencies	1220	1,321,273.20	87,933.00
Internal Balances		52,482.24	
Inventory	1150	247,099.96	
Prepaid Expenses			35,697.00
Total Current Assets		5,824,622.84	1,537,841.00
<i>Noncurrent Assets:</i>			
Notes Receivable	1460	877,581.01	
Total Noncurrent Assets		877,581.01	
<i>Capital Assets:</i>			
Land	1310	1,744,588.29	303,505.00
Construction in Progress	1360	13,166.35	
Improvements Other Than Buildings	1320	4,633,062.15	
Less Accumulated Depreciation	1329	(3,072,895.19)	
Buildings and Fixed Equipment	1330	91,252,882.97	3,723,531.00
Less Accumulated Depreciation	1339	(29,454,014.43)	(301,178.37)
Furniture, Fixtures and Equipment	1340	6,922,136.03	426,891.00
Less Accumulated Depreciation	1349	(4,603,592.11)	(268,320.73)
Motor Vehicles	1350	7,365,981.79	12,837.00
Less Accumulated Depreciation	1359	(4,664,596.53)	(12,837.00)
Other Capital Assets, Net of Depreciation		68,378,964.68	3,580,922.90
Total Capital Assets		70,136,719.32	3,884,427.90
<b>Total Assets</b>		<b>76,838,923.17</b>	<b>5,422,268.90</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910		
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>			
<i>Current Liabilities:</i>			
Payroll Deductions and Withholdings	2170	270.80	
Accounts Payable	2120	482,780.67	179,138.00
Accrued Interest Payable	2210		56,607.00
Deferred Revenues	2410	76,238.98	
Total Current Liabilities		559,290.45	235,745.00
<i>Long-Term Liabilities</i>			
<i>Portion Due Within One Year:</i>			
Notes Payable	2310		59,193.00
Bonds Payable	2320	185,000.00	
Liability for Compensated Absences	2330	600,000.00	
Due Within One Year		785,000.00	59,193.00
<i>Portion Due After One Year:</i>			
Notes Payable	2310		2,027,316.00
Bonds Payable	2320	895,000.00	
Liability for Compensated Absences	2330	2,050,009.41	
Other Post-Employment Benefits Liability	2360	3,106,414.00	
Due in More than One Year		6,051,423.41	2,027,316.00
Total Long-Term Liabilities		6,836,423.41	2,086,509.00
<b>Total Liabilities</b>		<b>7,395,713.86</b>	<b>2,322,254.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Accumulated Increase in Fair Value of Hedging Derivatives	2610		
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	2770	69,056,719.32	1,797,919.00
<i>Restricted For:</i>			
Categorical Carryover Programs	2780	384,356.53	
Food Service	2780	64,408.17	
Debt Service	2780	30,113.10	147,870.00
Capital Projects	2780	2,819,489.69	27,987.00
Other Purposes	2780		31,803.00
Unrestricted	2790	(2,911,877.50)	1,094,435.90
<b>Total Net Position</b>		<b>69,443,209.31</b>	<b>3,100,014.90</b>

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2013

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Units
<i>Governmental Activities:</i>							
Instruction	5000	28,837,636.50	52,482.24			(28,785,154.26)	
Student Personnel Services	6100	3,004,035.18				(3,004,035.18)	
Instructional Media Services	6200	873,120.48				(873,120.48)	
Instruction and Curriculum Development Services	6300	2,520,343.93				(2,520,343.93)	
Instructional Staff Training Services	6400	2,340,656.69				(2,340,656.69)	
Instructional-Related Technology	6500	1,222,600.45				(1,222,600.45)	
Board	7100	747,285.12				(747,285.12)	
General Administration	7200	632,990.34				(632,990.34)	
School Administration	7300	3,420,088.88				(3,420,088.88)	
Facilities Acquisition and Construction	7400	241,725.83	127,486.03			(114,239.80)	
Fiscal Services	7500	459,248.32				(459,248.32)	
Food Services	7600	4,083,679.71	153,733.84	3,753,358.88		(176,586.99)	
Central Services	7700	585,334.24				(585,334.24)	
Student Transportation Services	7800	4,382,726.66	79,379.03			(4,303,347.63)	
Operation of Plant	7900	5,777,525.03				(5,777,525.03)	
Maintenance of Plant	8100	1,500,492.13				(1,500,492.13)	
Administrative Technology Services	8200	690,524.96				(690,524.96)	
Community Services	9100	373,726.42				(373,726.42)	
Interest on Long-Term Debt	9200	65,493.27		244,195.75		178,702.48	
Unallocated Depreciation/Amortization Expense*		3,141,683.95				(3,141,683.95)	
<b>Total Governmental Activities</b>		<b>64,900,918.08</b>	<b>285,595.11</b>	<b>3,753,358.88</b>	<b>371,681.78</b>	<b>(60,490,282.31)</b>	<b>(2,074,799.00)</b>
Total Nonmajor Component Units		2,074,799.00	0.00	0.00	0.00		(2,074,799.00)
<b>Total Component Units</b>		<b>2,074,799.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b></b>	<b>(2,074,799.00)</b>

**General Revenues:**

*Taxes:*

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

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

**Change in Net Position**

Net Position - July 1, 2012

Net Position - June 30, 2013

8,908,717.57	0.00	0.00	0.00
2,148,318.46	0.00	0.00	0.00
44,640,273.33	2,184,721.00	2,184,721.00	0.00
28,688.06	0.00	0.00	0.00
1,951,919.66	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
57,677,917.08	2,184,721.00	2,184,721.00	0.00
(2,812,365.23)	109,922.00	109,922.00	0.00
72,255,574.54	2,990,093.00	2,990,093.00	0.00
69,443,209.31	3,100,015.00	3,100,015.00	0.00

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

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	General 100	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Other Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents	1110	1,229,551.06	1,886.39	0.00	2,660,298.68	207,799.35
Investments	1160	34,329.49	0.00	0.00	0.00	30,133.10
Accounts Receivable, Net	1130	39,769.37	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	816,951.27	0.00	0.00	0.00	0.00
Internal Funds	1142	52,482.24	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	192,945.32	854,579.70	127,170.48	4,668.89	141,908.81
Inventory	1150	189,534.01	0.00	0.00	0.00	57,565.95
<b>Total Assets</b>		<b>2,555,562.76</b>	<b>856,466.09</b>	<b>127,170.48</b>	<b>2,664,967.57</b>	<b>437,407.21</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>2,555,562.76</b>	<b>856,466.09</b>	<b>127,170.48</b>	<b>2,664,967.57</b>	<b>437,407.21</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Payroll Deductions and Withholdings	2170	270.80	0.00	0.00	0.00	0.00
Accounts Payable	2120	265,985.50	113,151.77	42,574.93	53,277.23	7,791.24
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	683,432.95	63,808.92	0.00	69,709.40
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	55,452.35	20,786.63	0.00	0.00
<b>Total Liabilities</b>		<b>266,256.30</b>	<b>852,037.07</b>	<b>127,170.48</b>	<b>53,277.23</b>	<b>77,500.64</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
Inventory	2711	189,534.01	0.00	0.00	0.00	57,565.95
<b>Total Nonspendable Fund Balance</b>	2710	<b>189,534.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,565.95</b>
<i>Restricted for:</i>						
Federal Required Carryover Programs	2722	0.00	4,429.02	0.00	0.00	64,408.17
State Required Carryover Programs	2723	379,927.51	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	30,133.10
Capital Projects	2726	0.00	0.00	0.00	2,611,690.34	207,799.35
<b>Total Restricted Fund Balance</b>	2720	<b>379,927.51</b>	<b>4,429.02</b>	<b>0.00</b>	<b>2,611,690.34</b>	<b>302,340.62</b>
<i>Assigned to:</i>						
Assigned for Other Budgetary Items	2749	97,696.38	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balance</b>	2740	<b>97,696.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Unassigned Fund Balance</b>	2750	<b>1,622,148.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	2700	<b>2,289,306.46</b>	<b>4,429.02</b>	<b>0.00</b>	<b>2,611,690.34</b>	<b>359,906.57</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		<b>2,555,562.76</b>	<b>856,466.09</b>	<b>127,170.48</b>	<b>2,664,967.57</b>	<b>437,407.21</b>



DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
<b>ASSETS</b>		
Cash and Cash Equivalents	1110	4,099,535.48
Investments	1160	64,462.59
Accounts Receivable, Net	1130	39,769.37
<i>Due From Other Funds:</i>		
Budgetary Funds	1141	816,951.27
Internal Funds	1142	52,482.24
Due From Other Agencies	1220	1,321,273.20
Inventory	1150	247,099.96
<b>Total Assets</b>		<b>6,641,574.11</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>6,641,574.11</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Payroll Deductions and Withholdings	2170	270.80
Accounts Payable	2120	482,780.67
<i>Due to Other Funds:</i>		
Budgetary Funds	2161	816,951.27
<i>Deferred Revenues:</i>		
Unearned Revenue	2410	76,238.98
<b>Total Liabilities</b>		<b>1,376,241.72</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>
<b>FUND BALANCES</b>		
<i>Nonspendable:</i>		
Inventory	2711	247,099.96
<b>Total Nonspendable Fund Balance</b>	<b>2710</b>	<b>247,099.96</b>
<i>Restricted for:</i>		
Federal Required Carryover Programs	2722	68,837.19
State Required Carryover Programs	2723	379,927.51
Debt Service	2725	30,133.10
Capital Projects	2726	2,819,489.69
<b>Total Restricted Fund Balance</b>	<b>2720</b>	<b>3,298,387.49</b>
<i>Assigned to:</i>		
Assigned for Other Budgetary Items	2749	97,696.38
<b>Total Assigned Fund Balance</b>	<b>2740</b>	<b>97,696.38</b>
<b>Total Unassigned Fund Balance</b>	<b>2750</b>	<b>1,622,148.56</b>
<b>Total Fund Balances</b>	<b>2700</b>	<b>5,265,332.39</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		<b>6,641,574.11</b>

ESE 145

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**For the Fiscal Year Ended June 30, 2013**

<b>Total Fund Balances - Governmental Funds</b>	\$ 5,265,332.39
Amounts reported for <i>governmental activities</i> 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.	70,136,719.32
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	877,581.01
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.	<u>(6,836,423.41)</u>
<b>Total Net Position - Governmental Activities</b>	<u>\$ 69,443,209.31</u>

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2013

	Account Number	General 100	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Other Governmental Funds
<b>REVENUES</b>						
Federal Direct	3100	130,452.36	2,102,967.66	0.00	0.00	0.00
Federal Through State and Local	3200	1,014,607.42	9,425,740.18	2,521,597.24	0.00	3,699,070.09
State Sources	3300	29,420,532.26	0.00	0.00	0.00	444,346.78
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	8,908,717.57	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	2,148,318.46	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	153,733.84
Other Local Revenue		1,330,623.18	0.00	0.00	15,415.96	2,229.25
Total Local Sources	3400	10,239,340.75	0.00	0.00	2,163,734.42	155,963.09
<b>Total Revenues</b>		<b>40,810,932.79</b>	<b>11,528,707.84</b>	<b>2,521,597.24</b>	<b>2,163,734.42</b>	<b>4,299,379.96</b>
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000	22,748,395.16	4,899,297.31	1,108,942.96	0.00	0.00
Student Personnel Services	6100	1,711,061.27	1,181,660.39	102,334.76	0.00	0.00
Instructional Media Services	6200	629,841.80	219,269.64	22,015.58	0.00	0.00
Instruction and Curriculum Development Services	6300	1,036,389.34	1,280,134.59	195,921.13	0.00	0.00
Instructional Staff Training Services	6400	70,235.72	1,775,650.80	489,110.87	0.00	0.00
Instructional-Related Technology	6500	44,699.95	924,202.23	253,398.91	0.00	0.00
Board	7100	478,790.53	267,751.49	0.00	0.00	0.00
General Administration	7200	521,672.86	55,425.30	54,580.00	0.00	0.00
School Administration	7300	3,358,050.31	17,355.64	32,581.82	0.00	0.00
Facilities Acquisition and Construction	7410	88,829.80	0.00	0.00	0.00	0.00
Fiscal Services	7500	457,799.78	0.00	0.00	0.00	0.00
Food Services	7600	12,138.67	2,984.75	0.00	0.00	4,062,863.50
Central Services	7700	414,625.64	107,106.06	61,869.58	0.00	0.00
Student Transportation Services	7800	3,543,083.69	313,363.11	128,068.86	0.00	0.00
Operation of Plant	7900	5,693,529.75	78,415.35	0.00	0.00	0.00
Maintenance of Plant	8100	1,490,847.65	7,097.99	0.00	0.00	0.00
Administrative Technology Services	8200	688,883.78	651.55	0.00	0.00	0.00
Community Services	9100	325,393.52	46,950.04	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	185,000.00
Interest	720	0.00	0.00	0.00	0.00	63,100.00
Dues and Fees	730	0.00	0.00	0.00	0.00	2,393.27
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	28,330.00	41,616.94	46,899.72	783,088.55	147,691.67
Other Capital Outlay	9300	84,905.68	309,774.66	25,873.05	0.00	3,769.41
<b>Total Expenditures</b>		<b>43,427,504.90</b>	<b>11,528,707.84</b>	<b>2,521,597.24</b>	<b>783,088.55</b>	<b>4,464,817.85</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(2,616,572.11)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,380,645.87</b>	<b>(165,437.89)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of Capital Assets	3730	33,235.10	0.00	0.00	0.00	0.00
Loss Recoveries	3740	341.14	0.00	0.00	0.00	0.00
Transfers In	3600	1,312,677.66	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	(1,231,855.66)	(80,822.00)
<b>Total Other Financing Sources (Uses)</b>		<b>1,346,253.90</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,231,855.66)</b>	<b>(80,822.00)</b>
<b>Net Change in Fund Balances</b>		<b>(1,270,318.21)</b>	<b>0.00</b>	<b>0.00</b>	<b>148,790.21</b>	<b>(246,259.89)</b>
Fund Balances, July 1, 2012	2800	3,559,624.67	4,429.02	0.00	2,462,900.13	606,166.46
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	2,289,306.46	4,429.02	0.00	2,611,690.34	359,906.57

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2013

	Account Number	Total Governmental Funds
<b>REVENUES</b>		
Federal Direct	3100	2,239,420.02
Federal Through State and Local	3200	16,661,014.93
State Sources	3300	29,864,879.04
<i>Local Sources:</i>		
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	8,908,717.57
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	2,148,318.46
Charges for Service - Food Service	345X	153,733.84
Other Local Revenue		1,348,268.39
Total Local Sources	3400	12,559,038.26
<b>Total Revenues</b>		<b>61,324,352.25</b>
<b>EXPENDITURES</b>		
<i>Current:</i>		
Instruction	5000	28,756,635.43
Student Personnel Services	6100	2,995,056.42
Instructional Media Services	6200	871,127.02
Instruction and Curriculum Development Services	6300	2,512,445.06
Instructional Staff Training Services	6400	2,334,997.39
Instructional-Related Technology	6500	1,222,301.09
Board	7100	746,542.02
General Administration	7200	631,678.16
School Administration	7300	3,407,987.77
Facilities Acquisition and Construction	7410	88,829.80
Fiscal Services	7500	457,799.78
Food Services	7600	4,077,986.92
Central Services	7700	583,601.28
Student Transportation Services	7800	3,984,515.66
Operation of Plant	7900	5,771,945.10
Maintenance of Plant	8100	1,497,945.64
Administrative Technology Services	8200	689,535.33
Community Services	9100	372,343.56
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	185,000.00
Interest	720	63,100.00
Dues and Fees	730	2,393.27
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	1,047,626.88
Other Capital Outlay	9300	424,322.80
<b>Total Expenditures</b>		<b>62,725,716.38</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(1,401,364.13)</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Sale of Capital Assets	3730	33,235.10
Loss Recoveries	3740	341.14
Transfers In	3600	1,312,677.66
Transfers Out	9700	(1,312,677.66)
<b>Total Other Financing Sources (Uses)</b>		<b>33,576.24</b>
<b>Net Change in Fund Balances</b>		<b>(1,367,787.89)</b>
Fund Balances, July 1, 2012	2800	6,633,120.28
Adjustment to Fund Balances	2891	0.00
Fund Balances, June 30, 2013	2700	5,265,332.39

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

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
 For the Fiscal Year Ended June 30, 2013**

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

\$ (1,367,787.89)

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

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

(1,660,538.14)

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

180,373.22

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 assets. This is the amount by which proceeds exceeded repayments in the current period.

35,587.58

**Change in Net Position of Governmental Activities**

\$ (2,812,365.23)

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

Account Number	Business-Type Activities - Enterprise Funds						Totals	Governmental Activities - Internal Service Funds
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921		
<b>ASSETS</b>								
<b>Current Assets:</b>								
Cash and Cash Equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Reinsurers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Noncurrent Assets:</b>								
Cash with Fiscal/Service Agents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Capital Asset:</b>								
Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Buildings and Fixed Equipment</b>								
Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Capital Assets</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Accumulated Decrease in Fair Value of Hedging Derivatives	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>								
<b>Current Liabilities:</b>								
Accrued Salaries and Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Liabilities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Long-Term Liabilities:</b>								
Portion Due Within One Year:								
Obligations Under Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year:								
Portion Due After One Year:								
Obligations Under Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due in More Than One Year:								
<b>Total Long-Term Liabilities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Accumulated Increase in Fair Value of Hedging Derivatives	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NET POSITION</b>								
Net Investment in Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted For:								
Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Net Position</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
For the Fiscal Year Ended June 30, 2013

Account Number	Business-Type Activities - Enterprise Funds						Other 922	Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921				
<b>OPERATING REVENUES</b>										
Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Revenues</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES</b>										
Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>										
Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Nonoperating Revenues (Expenses)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income (Loss) Before Operating Transfers</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

ESE 145

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For the Fiscal Year Ended June 30, 2013

	Business-Type Activities - Enterprise Funds							Totals	Other Enterprise Funds	Other 922	Other 921	ARRA Consortium 915	Self-Insurance Consortium 914	Self-Insurance Consortium 913	Self-Insurance Consortium 912	Self-Insurance Consortium 911	Governmental Activities - Internal Service Funds	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>																		
Receipts from customer and users																		
Payments to suppliers																		
Payments to employees																		
Payments for interfund services used																		
Other receipts (payments)																		
Net cash provided (used) by operating activities																		
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>																		
Proceeds from operating grants																		
Transfers from other funds																		
Net cash provided (used) by noncapital financing activities																		
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>																		
Proceeds from capital debt																		
Capital contributions																		
Proceeds from disposition of capital assets																		
Acquisition and construction of capital assets																		
Principal paid on capital debt																		
Interest paid on capital debt																		
Net cash provided (used) by capital and related financing activities																		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>																		
Proceeds from sales and maturities of investments																		
Purchase of investments																		
Interest and dividends received																		
Net cash provided (used) by investing activities																		
<b>Net increase (decrease) in cash and cash equivalents</b>																		
Cash and cash equivalents - July 1, 2012																		
Cash and cash equivalents - June 30, 2013																		
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>																		
Operating income (loss)																		
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>																		
Depreciation/Amortization expense																		
Commodities used from USDA program																		
<i>Change in assets and liabilities:</i>																		
(Increase) decrease in accounts receivable																		
(Increase) decrease in interest receivable																		
(Increase) decrease in due from reinsurer																		
(Increase) decrease in deposits receivable																		
(Increase) decrease in due from other funds																		
(Increase) decrease in due from other agencies																		
(Increase) decrease in inventory																		
(Increase) decrease in prepaid items																		
Increase (decrease) in salaries and benefits payable																		
Increase (decrease) in payroll tax liabilities																		
Increase (decrease) in accounts payable																		
Increase (decrease) in judgments payable																		
Increase (decrease) in sales tax payable																		
Increase (decrease) in accrued interest payable																		
Increase (decrease) in deposits payable																		
Increase (decrease) in due to other funds																		
Increase (decrease) in due to other agencies																		
Increase (decrease) in advanced deferred revenue																		
Increase (decrease) in estimated liability for claims adjustment																		
Increase (decrease) in estimated liability for claims adjustment																		
<b>Total adjustments</b>																		
<b>Net cash provided (used) by operating activities</b>																		
<b>Noncash investing, capital, and financing activities:</b>																		
Borrowing under capital lease																		
Contributions of capital lease																		
Purchase of capital assets																		
Capital asset trade-ins																		
Net Increase/Decrease in the fair value of investments																		
Commodities received through USDA program																		
Net cash provided (used) by operating activities																		

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



DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
FIDUCIARY FUNDS  
June 30, 2013

	Account Number	Total Agency Funds 89X
<b>ASSETS</b>		
Cash and Cash Equivalents	1110	215,722.24
<b>Total Assets</b>		215,722.24
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	
<b>Total Deferred Outflows of Resources</b>		
<b>LIABILITIES</b>		
Accounts Payable	2120	4,121.41
Due to Other Agencies	2230	
Due to Budgetary Funds	2161	52,482.24
Internal Accounts Payable	2290	159,118.59
<b>Total Liabilities</b>		215,722.24
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	
<b>Total Deferred Inflows of Resources</b>		
<b>NET POSITION</b>		
Held in Trust for Pension Benefits		
Held in Trust for Scholarships and Other Purposes		
<b>Total Net Position</b>		

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
For the Fiscal Year Ended June 30, 2013

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X
<b>ADDITIONS</b>				
<i>Contributions:</i>				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00
<i>Investment Earnings:</i>				
Interest on Investments	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00
<b>Total Additions</b>		0.00	0.00	0.00
<b>DEDUCTIONS</b>				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
<b>Total Deductions</b>		0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING STATEMENT OF NET POSITION  
MAJOR AND NONMAJOR COMPONENT UNITS  
June 30, 2013

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
<b>ASSETS</b>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Internal Balances		0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Noncurrent Assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Capital Assets:</i>					
Land	1310	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1329	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1349	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audiovisual Materials	1381	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00
<b>Total Capital Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>					
<i>Current Liabilities:</i>					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
<b>Total Current Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Long-Term Liabilities</i>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
<b>Due within One Year</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
<b>Due in More than One Year</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Long-Term Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>					
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00
<b>Total Net Position</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 COMBINING STATEMENT OF ACTIVITIES  
 MAJOR AND NONMAJOR COMPONENT UNITS  
 Major Component Unit Name  
 For the Fiscal Year Ended June 30, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction						
Student Personnel Services	5000	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6100	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6200	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6400	0.00	0.00	0.00	0.00	0.00
Board	6500	0.00	0.00	0.00	0.00	0.00
General Administration	7100	0.00	0.00	0.00	0.00	0.00
School Administration	7200	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7300	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7400	0.00	0.00	0.00	0.00	0.00
Food Services	7500	0.00	0.00	0.00	0.00	0.00
Central Services	7600	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7700	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7800	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	7900	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8100	0.00	0.00	0.00	0.00	0.00
Community Services	8200	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9100	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*	9200	0.00	0.00	0.00	0.00	0.00
<b>Total Component Unit Activities</b>		0.00	0.00	0.00	0.00	0.00
<b>General Revenues:</b>						
<i>Taxes:</i>						
Property Taxes, Levied for Operational Purposes						0.00
Property Taxes, Levied for Debt Service						0.00
Property Taxes, Levied for Capital Projects						0.00
Local Sales Taxes						0.00
Grants and Contributions Not Restricted to Specific Programs						0.00
Investment Earnings						0.00
Miscellaneous						0.00
Special Items						0.00
Extraordinary Items						0.00
Transfers						0.00
<b>Total General Revenues, Special Items, Extraordinary Items, and Transfers</b>						0.00
<b>Change in Net Position</b>						0.00
Net Position - July 1, 2012						0.00
Net Position - June 30, 2013						0.00

**General Revenues:**  
*Taxes:*  
 Property Taxes, Levied for Operational Purposes  
 Property Taxes, Levied for Debt Service  
 Property Taxes, Levied for Capital Projects  
 Local Sales Taxes  
 Grants and Contributions Not Restricted to Specific Programs  
 Investment Earnings  
 Miscellaneous  
 Special Items  
 Extraordinary Items  
 Transfers  
**Total General Revenues, Special Items, Extraordinary Items, and Transfers**  
**Change in Net Position**  
 Net Position - July 1, 2012  
 Net Position - June 30, 2013

0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00

\*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.  
 The accompanying notes to financial statements are an integral part of this statement.  
 ESE 145

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)  
 MAJOR AND NONMAJOR COMPONENT UNITS  
 Major Component Unit Name  
 For the Fiscal Year Ended June 30, 2013

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

**General Revenues:**

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers
- Total General Revenues, Special Items, Extraordinary Items, and Transfers**

**Change in Net Position**  
 Net Position - July 1, 2012  
 Net Position - June 30, 2013

0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00

\*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.  
 The accompanying notes to financial statements are an integral part of this statement.  
 ESE 145

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)  
 MAJOR AND NONMAJOR COMPONENT UNITS  
 TOTAL NONMAJOR COMPONENT UNITS  
 For the Fiscal Year Ended June 30, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction						
Student Personnel Services	5000	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6100	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6200	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6400	0.00	0.00	0.00	0.00	0.00
Board	6500	0.00	0.00	0.00	0.00	0.00
General Administration	7100	0.00	0.00	0.00	0.00	0.00
School Administration	7200	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7300	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7400	0.00	0.00	0.00	0.00	0.00
Food Services	7500	0.00	0.00	0.00	0.00	0.00
Central Services	7600	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7700	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7800	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	7900	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8100	0.00	0.00	0.00	0.00	0.00
Community Services	8200	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9100	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*	9200	0.00	0.00	0.00	0.00	0.00
<b>Total Component Unit Activities</b>		0.00	0.00	0.00	0.00	0.00
<b>General Revenues:</b>						
<i>Taxes:</i>						
Property Taxes, Levied for Operational Purposes						0.00
Property Taxes, Levied for Debt Service						0.00
Property Taxes, Levied for Capital Projects						0.00
Local Sales Taxes						0.00
Grants and Contributions Not Restricted to Specific Programs						0.00
Investment Earnings						0.00
Miscellaneous						0.00
Special Items						0.00
Extraordinary Items						0.00
Transfers						0.00
<b>Total General Revenues, Special Items, Extraordinary Items, and Transfers</b>						0.00
<b>Change in Net Position</b>						0.00
Net Position - July 1, 2012						0.00
Net Position - June 30, 2013						0.00

**General Revenues:**

*Taxes:*

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

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

**Change in Net Position**

Net Position - July 1, 2012

Net Position - June 30, 2013

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

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 COMBINING STATEMENT OF ACTIVITIES  
 MAJOR AND NONMAJOR COMPONENT UNITS  
 TOTAL COMPONENT UNITS  
 For the Fiscal Year Ended June 30, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction						
Student Personnel Services	5000	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6100	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6200	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6400	0.00	0.00	0.00	0.00	0.00
Board	6500	0.00	0.00	0.00	0.00	0.00
General Administration	7100	0.00	0.00	0.00	0.00	0.00
School Administration	7200	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7300	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7400	0.00	0.00	0.00	0.00	0.00
Food Services	7500	0.00	0.00	0.00	0.00	0.00
Central Services	7600	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7700	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7800	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	7900	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8100	0.00	0.00	0.00	0.00	0.00
Community Services	8200	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9100	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*	9200	0.00	0.00	0.00	0.00	0.00
<b>Total Component Unit Activities</b>		0.00	0.00	0.00	0.00	0.00
<b>General Revenues:</b>						
<i>Taxes:</i>						
Property Taxes, Levied for Operational Purposes						0.00
Property Taxes, Levied for Debt Service						0.00
Property Taxes, Levied for Capital Projects						0.00
Local Sales Taxes						0.00
Grants and Contributions Not Restricted to Specific Programs						0.00
Investment Earnings						0.00
Miscellaneous						0.00
Special Items						0.00
Extraordinary Items						0.00
Transfers						0.00
<b>Total General Revenues, Special Items, Extraordinary Items, and Transfers</b>						0.00
<b>Change in Net Position</b>						0.00
Net Position - July 1, 2012						0.00
Net Position - June 30, 2013						0.00

**General Revenues:**

*Taxes:*

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

**Total General Revenues, Special Items, Extraordinary Items, and Transfers**  
**Change in Net Position**  
 Net Position - July 1, 2012  
 Net Position - June 30, 2013

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

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

GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013

Exhibit D-1

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

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

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Sections 2100 and 2600. The application of these criteria provides for identification of any entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading or incomplete. Based on these criteria, no component units are included within the District's reporting entity.

Based on these criteria, the following component unit is included within the District School Board's reporting entity:

**Discretely Presented Component Unit.** The component unit column in the government-wide financial statements include the financial data of Crossroad Academy Charter School, A Division of Community and Economic Development Organization of Gadsden County, Inc. The charter school, or its owner, is a not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not for Profit Corporation Act, and Section 1002.33, Florida Statutes. The school operates under a charter approved by their sponsor, the Gadsden County District School Board, and is considered a component unit of the District since it is fiscally dependent on the District to levy taxes for its support. Revenues such as Florida Education Finance Program and other State, and Federal revenue sources are received by the District on behalf of the charter school. As such, the charter school is funded on the same basis and is subject to the same financial reporting requirements as the District. The financial data reported on the accompanying statements were derived from charter school's audited financial statements for the fiscal year ended June 30, 2013. The audit report is available at the District's administrative offices

**Basis of Presentation**

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

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



GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013

Exhibit D-1

Program revenues include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

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

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

The District reports the following major governmental funds:

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

Additionally, the District reports the following fiduciary fund types:

- Agency Funds - to account for resources of the school internal funds, which are used to administer moneys collected at several schools in connection with school, student athletic, class, and club activities

### **Basis of Accounting**

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

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

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant

**GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013**

**Exhibit D-1**

terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in governmental fund financial statements, it is the District's policy to use committed resources first, followed by assigned resources, and then unassigned resources as they are needed.

**Deposits and Investments**

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

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

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

The District's investments in Florida PRIME, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, as of June 20, 2013, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. These investments are reported at fair value, which is amortized cost.

The District's investments in Fund B are accounted for as a fluctuating net asset value pool, with a fair value factor of 1.11845939 at June 30, 2013. Fund B is not subject to participant withdrawal requests. Distributions from Fund B, as determined by the SBA, are effected by transferring eligible cash or securities to Florida PRIME, consistent with the pro rata allocation of pool shareholders of record at the creation date of Fund B. One hundred percent of such distributions from Fund B are available as liquid balance within Florida PRIME.

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

**Inventories**

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on the first-in, first-out basis for maintenance department inventories; weighted-average for warehouse inventories; moving weighted-average for transportation; and last invoice price, which approximates the first-in, first-out basis, for purchased foods and nonfood inventories. United States Department of Agriculture donated foods are stated at their fair value as

**GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013**

Exhibit D-1

determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than purchased.

**Capital Assets**

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

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

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

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

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

**Long-Term Liabilities**

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

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

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

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

**GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013**

Exhibit D-1

**State Revenue Sources**

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

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

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

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

**District Property Taxes**

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

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

The Board adopted the 2012 tax levy on September 4, 2012. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

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

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

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

GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013

Exhibit D-1

**Federal Revenue Sources**

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

**Governmental Accounting Standards Board Statement No. 61.** The District implemented Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34*, effective for the 2012-13 fiscal year. This Statement, in part, modifies certain requirements for inclusion of component units in the financial reporting entity. As the District is required to operate, control, supervise, and fund public schools in the District, including the Crossroad Academy Charter School, Inc. (Charter School), the Charter School is presented as a discretely presented component unit of the District. However, in prior fiscal years, the Charter School was excluded from the District's reporting entity, affecting the comparability of financial statements for the 2012-13 and 2011-12 fiscal years.

**2. BUDGETARY COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Information**

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

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

**3. INVESTMENTS**

As of June 30, 2013, the District has the following investments and maturities:

**GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013**

**Exhibit D-1**

Investments	Maturities	Fair Value
State Board of Administration (SBA):		
Florida PRIME (1)	43 Days	\$ 440.84
Fund B Surplus Funds Trust Fund (Fund B)	3.98 Year Average	64,462.59
Debt Service Accounts	43 Days	30,133.10
<b>Total Investments</b>		<b>\$ 95,036.53</b>

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

**Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses from increasing interest rates. Florida PRIME had a weighted average days to maturity (WAM) of 43 days at June 30, 2013. A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes. Due to the nature of the securities in Fund B, the interest rate risk information required by GASB Statement No. 40 (i.e., specific identification, duration, weighted average maturity, segmented time distribution, or simulation model) is not available. An estimate of the weighted average life (WAL) is available. In the calculation of the WAL, the time at which an expected principal amount is to be received, measured in years, is weighted by the principal amount received at that time divided by the sum of all expected principal payments. The principal amounts used in the WAL calculation are not discounted to present value as they would be in a weighted average duration calculation. The WAL, based on expected future cash flows, of Fund B at June 30, 2013, is estimated at 3.98 years. However, because Fund B consists of restructured or defaulted securities there is considerable uncertainty regarding the WAL. Participation in Fund B is involuntary.

**Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the SBA's Florida PRIME, or any other intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission (SEC) registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District's investment policy does not further limit its investment choices. The District's investments in the SBA Debt Service accounts are to provide for debt service payments on bond debt issued by the State Board of Education for the benefit of the District. The District relies on policies developed by the SBA for managing interest rate risk and credit risk for this account.

As of June 30, 2013, the District's investment in Florida PRIME is rated AAAM by Standard & Poor's. Fund B is unrated.

GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013

Exhibit D-1

4. NOTES RECEIVABLE

The District entered into three contract sale agreements for the sale of Chattahoochee High School, Havanna North Side High School, and Greensboro High School to three not for profit corporations. As part of the sales agreement, the District issued and held interest bearing note receivable in the amount of the sales price. The first note is for \$500,000 bearing interest at one percent per annum, payable in monthly installments of \$2,299.47 until paid in full with the first installment becoming due February 1, 2011. The second note is for \$220,000 bearing interest at one percent per annum, payable in monthly installments of \$1,011.77 until paid in full with the first installment due January 1, 2012. The third note is for \$205,000 bearing interest at one percent per annum, payable in monthly installments of \$942.78 until paid in full with the first installment due July 1, 2012. Based on the contractual agreement, payments for the Havanna North Side High School were to begin January 1, 2012. The begin date was subsequently changed with Board approval to January 1, 2013. To date, no payments have been received. At June 30, 2013, the District's remaining notes receivable balance was \$868,150.26.

**GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013**

Exhibit D-1

**5. CHANGES IN CAPITAL ASSETS**

Changes in capital assets are presented in the table below.

	Beginning Balance	Additions	Deletions	Ending Balance
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 1,772,588.29		\$ 28,000.00	\$ 1,744,588.29
Construction in Progress	41,830.64	13,166.35	41,830.64	13,166.35
<b>Total Capital Assets Not Being Depreciated</b>	<b>1,774,788.29</b>	<b>13,166.35</b>	<b>69,830.64</b>	<b>1,757,754.64</b>
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	4,571,903.15	61,159.00		4,633,062.15
Buildings and Fixed Equipment	90,697,685.30	555,197.67		91,252,882.97
Furniture, Fixtures, and Equipment	7,120,065.35	720,368.98	918,298.30	6,922,136.03
Motor Vehicles	7,434,117.79	11,300.00	79,436.00	7,365,981.79
Audio Visual Materials and Computer Software	-			-
<b>Total Capital Assets Being Depreciated</b>	<b>109,853,454.77</b>	<b>1,348,025.65</b>	<b>997,734.30</b>	<b>110,174,062.94</b>
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	2,844,300.03	228,595.16		3,072,895.19
Buildings and Fixed Equipment	27,302,061.86	2,151,952.57		29,454,014.43
Furniture, Fixtures, and Equipment	5,412,998.98	687,142.57	1,496,549.44	4,603,592.11
Motor Vehicles	4,281,572.19	462,460.34	79,436.00	4,664,596.53
Audio Visual Materials and Computer Software	-			-
<b>Total Accumulated Depreciation</b>	<b>37,631,617.55</b>	<b>3,530,150.64</b>	<b>1,575,985.44</b>	<b>41,795,098.26</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>72,221,837.22</b>	<b>(2,182,124.99)</b>	<b>(578,251.14)</b>	<b>68,378,964.68</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 73,996,625.51</b>	<b>\$ (2,168,958.64)</b>	<b>\$ (508,420.50)</b>	<b>\$ 70,136,719.32</b>

Depreciation expense was charged to functions as follows:

Function	Amount
<b>GOVERNMENTAL ACTIVITIES</b>	
Pupil Transportation Services	\$ 388,466.69
Unallocated	3,141,683.95
<b>Total Depreciation Expense - Governmental Activities</b>	<b>\$ 3,530,150.64</b>



**GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013**

Exhibit D-1

**6. BONDS PAYABLE**

Bonds payable at June 30, 2013, are as follows:

Bond Type	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To
State School Bonds:			
Series 2005B, Refunding	\$ 1,015,000	5.0	2018
Series 2009A, Refunding	65,000	3.0 - 5.0	2019
<b>Total Bonds Payable</b>	<b>\$ 1,080,000</b>		

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

Annual requirements to amortize all bonded debt outstanding as of June 30, 2013

, are as follows:

State School Bonds:			
2014	239,000.00	185,000.00	54,000.00
2015	244,750.00	200,000.00	44,750.00
2016	249,750.00	215,000.00	34,750.00
2017	249,000.00	225,000.00	24,000.00
2018	247,750.00	235,000.00	12,750.00
2019	21,000.00	20,000.00	1,000.00
<b>Total State School Bonds</b>	<b>\$1,251,250.00</b>	<b>\$1,080,000.00</b>	<b>\$ 171,250.00</b>

**7. CHANGES IN LONG-TERM LIABILITIES**

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

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due In One Year
GOVERNMENTAL ACTIVITIES					
Bonds Payable	\$ 1,265,000.00		\$ 185,000.00	\$ 1,080,000.00	\$ 200,000.00
Compensated Absences Payable	2,821,971.99		171,962.58	2,650,009.41	600,000.00
Other Postemployment Benefits Payable	2,785,039.00	321,375.00		3,106,414.00	
<b>Total Governmental Activities</b>	<b>\$ 6,872,010.99</b>	<b>\$ 321,375.00</b>	<b>\$ 356,962.58</b>	<b>\$ 6,836,423.41</b>	<b>\$ 800,000.00</b>

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

GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013

Exhibit D-1

8. INTERFUND RECEIVABLES AND PAYABLES

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

Funds	Interfund	
	Receivables	Payables
Major:		
General	\$ 869,433.51	
Special Revenue:		
Other		683,432.95
ARRA Economic Stimulus		63,808.92
Capital Projects:		
Local Capital Improvement		
Nonmajor Governmental		69,709.40
Fiduciary		52,482.24
<b>Total</b>	<b>\$ 869,433.51</b>	<b>\$ 869,433.51</b>

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

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

Funds	Interfund	
	Transfers In	Transfers Out
Major:		
General Fund	\$ 1,312,677.66	
Capital Projects:		
Capital Improvement		1,231,855.66
Nonmajor Governmental		80,822.00
<b>Total</b>	<b>\$ 1,312,677.66</b>	<b>\$ 1,312,677.66</b>

The purpose of the interfund transfer was to provide for expenditures originally paid out of other funds (e.g., maintenance was paid out of the General Fund but with Capital Projects Funds moneys).

GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013

Exhibit D-1

9. FUND BALANCE REPORTING

The District implemented Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Types Definitions, for the fiscal year ending June 30, 2013. The objective of the statement is to improve the usefulness and understanding of fund balance information for users of the financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources. The District reports its governmental fund balances in the following categories:

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

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

**Committed** - The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority (i.e., the district school board). These amounts cannot be used for any other purpose unless the district school board removes or changes the specified use by taking the same action it employed to previously commit the amounts. The District did not have any committed fund balances at June 30, 2012.

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

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

**GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013**

Exhibit D-1

**10. SCHEDULE OF STATE REVENUE SOURCES**

The following is a schedule of the District's State revenue for the 2012-13 fiscal year:

Source	Amount
Florida Education Finance Program	\$ 20,970,800.00
Categorical Educational Program - Class Size Reduction	5,946,956.00
Voluntary Prekindergarten Program	825,772.27
Workforce Development Program	817,089.00
Adults with Disabilities	272,048.00
Racing Commission Funds	223,250.00
School Recognition	214,841.00
Miscellaneous	594,122.77
	<u>594,122.77</u>
<b>Total</b>	<b><u><u>\$ 29,864,879.04</u></u></b>

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

**11. PROPERTY TAXES**

The following is a summary of millages and taxes levied on the 2012 tax roll for the 2012-13 fiscal year:

Millages	Taxes Levied
5.221	\$ 7,261,496.08
0.748	\$ 1,040,336.92
0.250	\$ 347,706.19
<u>1.500</u>	<u>2,086,237.14</u>
<u>7.719</u>	<u>\$10,735,776.33</u>

**12. FLORIDA RETIREMENT SYSTEM**

All regular employees of the District are covered by the State-administered Florida Retirement System (FRS). Provisions relating to FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112 Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code, wherein eligibility, contributions, and benefits are defined and described in detail. Essentially all regular employees of participating employers are eligible and must enroll as members of FRS.

**GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013**

**Exhibit D-1**

FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined benefit pension plan (Plan), a Deferred Retirement Option Program (DROP), and a defined contribution plan, referred to as the Public Employee Optional Retirement Program (PEORP).

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

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

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

**GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013**

Exhibit D-1

**FRS Retirement Contribution Rates**

The Florida Legislature establishes, and may amend, contribution rates for each membership class of FRS. During the 2012-13 fiscal year, contribution rates were as follows:

Class	Percent of Gross Salary	
	Employee	Employer (A)
Florida Retirement System, Regular	3.00	5.18
Florida Retirement System, Elected County Officers	3.00	10.23
Florida Retirement System, Senior Management Service	3.00	6.30
Deferred Retirement Option Program - Applicable to Members from All of the Above Classes	0.00	5.44
Florida Retirement System, Reemployed Retiree	(B)	(B)

Notes: (A) Employer rates include 1.11 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.03 percent for administrative costs of PEORP.

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

The District's liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions to the Plan for the fiscal years ended June 30, 2011, June 30, 2012, and June 30, 2013, totaled \$3,401,495.82, \$1,488,638.02 and \$1,508,597.24 respectively, which were equal to the required contributions for each fiscal year. There were 82 PEORP participants during the 2011-12 fiscal year. Required contributions made to PEORP totaled \$125,486.23.

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

**13. OTHER POSTEMPLOYMENT BENEFITS PAYABLE**

**Plan Description.** The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical and prescription drug coverage. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the OPEB Plan on average than those of active employees. Pursuant to Section 112.0801, Florida Statutes, the District contributed towards the costs of healthcare benefits for former employees who retired prior to May

GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013

Exhibit D-1

2, 2001. Effective October 1, 2002, the Board decreased its contribution from \$50 to \$30 per month per former retired employees. Premiums totaled \$71,460 for the 2011-12 fiscal year, and the District provided benefits to 141 retired former employees at June 30, 2012. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The OPEB Plan does not issue a stand-alone report, and is not included in the report of a public employee retirement system or other entity. Funding Policy. Plan contribution requirements of the District and OPEB Plan members are established and may be amended through recommendations of the Insurance Committee and action from the Board. The District has not advance-funded or established a funding methodology for the annual OPEB costs or the net OPEB obligation, and the OPEB Plan is financed on a pay-as-you-go basis. For the 2011-12 fiscal year, 164 retirees received other postemployment benefits. The District provided required contributions of \$369,423 toward the annual OPEB cost, comprised of benefit payments made on behalf of retirees and net of retiree contributions totaling \$500,757, which represents 2.3 percent of covered payroll.

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

Description	Amount
Normal Cost (service cost for one year)	\$ 297,960
Amortization of Unfunded Actuarial Accrued Liability	461,923
Interest on Normal Cost and Amortization	-
	759,903
Annual Required Contribution	759,903
Interest on Net OPEB Obligation	92,387
Adjustment to Annual Required Contribution	(161,492)
	690,798
Annual OPEB Cost (Expense)	690,798
Contribution Toward the OPEB Cost	(369,423)
	321,375
Increase in Net OPEB Obligation	321,375
Net OPEB Obligation, Beginning of Year	2,785,039
	3,106,414
Net OPEB Obligation, End of Year	\$ 3,106,414

GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013

Exhibit D-1

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation as of June 30, 2013 and the preceding year, were as follows:

Fiscal Year	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2010-11	664,366	51.2%	2,463,664
2011-12	690,798	53.5%	2,785,039
2012-13	690,778	53.5%	3,106,414

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

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

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

The District's current OPEB actuarial valuation as of October 1, 2010, used the entry age normal cost actuarial method to estimate the unfunded actuarial liability as of June 30, 2012, and to estimate the District's 2010-12 fiscal year annual required contribution. Because the OPEB liability is currently unfunded, the actuarial assumptions included a 3.75 percent rate of return on invested assets, which is the District's long-term expectation of investment returns under its investment policy. The actuarial assumptions also included a payroll growth rate of 4 percent per year, and an annual healthcare cost trend rate of 9 percent, reducing to an ultimate rate of 6 percent after seven years. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2012, was 14 years.



**GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013**

**Exhibit D-1**

**OTHER SIGNIFICANT COMMITMENTS**

Encumbrances. Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next year's appropriations are likewise encumbered.

The following is a schedule of encumbrances at June 30, 2013:

Major Funds					
General	Special Revenue - Other	Special Revenue - Federal Economic Stimulus	Capital Projects - Local Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds
135,757.86	685,889.36	387,989.40	16,068.58	149,998.45	1,375,703.65

**14. RISK MANAGEMENT PROGRAMS**

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

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

**15. LITIGATION**

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

**GADSDEN COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION  
June 30, 2013**

**1. BUDGETARY BASIS OF ACCOUNTING**

Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.

**2. SCHEDULE OF FUNDING PROGRESS – OTHER POSTEMPLOYMENT BENEFITS**

The October 1, 2010, unfunded actuarial accrued liability of \$6,652,347, was significantly lower than the October 1, 2007, liability of \$29,070,050. This decrease was primarily due to a change in approach that excluded retirees age 65 and older from the covered population, which also effected several actuarial assumptions.

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 REQUIRED SUPPLEMENTARY INFORMATION -  
 SCHEDULE OF FUNDING PROGRESS  
 OTHER POST-EMPLOYMENT BENEFITS PLAN  
 June 30, 2013

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll [(b-a)/c]
October 1, 2007	-	29,070,050	29,070,050	0.00%	27,912,948	104.10%
October 1, 2010	-	6,652,347	6,652,347	0.00%	22,076,006	30.10%

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2013**

1. BUDGETARY BASIS OF ACCOUNTING
2. SCHEDULE OF FUNDING PROGRESS - OTHER POST-EMPLOYMENT BENEFITS

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 GENERAL FUND  
 For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100	134,399.00	136,452.36	136,452.36	0.00
Federal Through State and Local	3200	150,000.00	1,000,384.58	1,014,607.42	14,222.84
State Sources	3300	29,995,215.00	29,399,901.99	29,420,532.26	20,630.27
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	8,303,557.62	8,832,232.08	8,908,717.57	76,485.49
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	361,000.00	1,376,687.53	1,330,623.18	(46,064.35)
<b>Total Revenues</b>		<b>8,664,557.62</b>	<b>10,208,919.61</b>	<b>10,239,340.75</b>	<b>30,421.14</b>
<b>EXPENDITURES</b>		<b>38,944,171.62</b>	<b>40,745,658.54</b>	<b>40,810,932.79</b>	<b>65,274.25</b>
<i>Current:</i>					
Instruction	5000	22,075,163.12	23,126,918.55	22,748,395.16	378,523.39
Student Personnel Services	6100	1,643,885.10	1,734,346.79	1,711,061.27	23,285.52
Instructional Media Services	6200	771,029.37	657,417.22	629,841.80	27,575.42
Instruction and Curriculum Development Services	6300	1,035,296.94	1,045,169.36	1,036,389.34	8,780.02
Instructional Staff Training Services	6400	163,420.21	137,583.87	70,235.72	67,348.15
Instructional-Related Technology	6500	45,168.23	45,901.87	44,699.95	1,201.92
Board	7100	581,009.98	490,596.97	478,790.53	11,806.44
General Administration	7200	465,925.60	540,531.58	521,672.86	18,858.72
School Administration	7300	3,240,632.42	3,394,358.71	3,358,050.31	36,308.40
Facilities Acquisition and Construction	7410	135,890.13	141,707.31	88,829.80	52,877.51
Fiscal Services	7500	453,824.93	478,437.35	457,799.78	20,637.57
Food Services	7600		12,138.67		0.00
Central Services	7700	339,755.61	436,433.56	414,625.64	21,807.92
Student Transportation Services	7800	3,578,520.97	3,574,771.70	3,543,083.69	31,688.01
Operation of Plant	7900	5,455,737.36	5,745,271.24	5,693,529.75	51,741.49
Maintenance of Plant	8100	1,583,215.33	1,505,054.66	1,490,847.65	14,207.01
Administrative Technology Services	8200	457,536.66	735,474.71	688,883.78	46,590.93
Community Services	9100		333,558.66	325,393.52	8,165.14
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420		28,330.00	28,330.00	0.00
Other Capital Outlay	9300		84,905.68	84,905.68	0.00
<b>Total Expenditures</b>		<b>42,026,011.96</b>	<b>44,248,908.46</b>	<b>43,427,504.90</b>	<b>821,403.56</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(3,081,840.34)</b>	<b>(3,503,249.92)</b>	<b>(2,616,572.11)</b>	<b>886,677.81</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			33,235.10	33,235.10
Proceeds of Forward Supply Contract	3760			341.14	341.14
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	900,000.00	1,312,677.66	1,312,677.66	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>900,000.00</b>	<b>1,312,677.66</b>	<b>1,346,253.90</b>	<b>33,576.24</b>
<b>SPECIAL ITEMS</b>					
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		<b>(2,181,840.34)</b>	<b>(2,190,572.26)</b>	<b>(1,270,318.21)</b>	<b>920,254.05</b>
Fund Balances, July 1, 2012	2800	3,844,850.42	3,844,850.42	3,559,624.67	(285,225.75)
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	1,663,010.08	1,654,278.16	2,289,306.46	635,028.30

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
RESERVED FOR FOOD SERVICE FUND IF MAJOR  
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				
Federal Through State	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>				0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instructional-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
<b>EXTRAORDINARY ITEMS</b>					
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
MAJOR SPECIAL REVENUE - OTHER FEDERAL PROGRAMS FUND  
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				
Federal Through State	3200	818,517.33	2,804,539.49	2,102,967.66	(701,571.83)
State Sources	3300	7,403,873.62	10,648,709.63	9,425,740.18	(1,222,969.45)
<i>Local Sources:</i>				0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		8,222,390.95	13,453,249.12	11,528,707.84	(1,924,541.28)
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	3,242,567.97	5,518,715.43	4,899,297.31	619,418.12
Student Personnel Services	6100	442,407.73	1,348,932.48	1,181,660.39	167,272.09
Instructional Media Services	6200	222,357.15	284,909.13	219,269.64	65,639.49
Instruction and Curriculum Development Services	6300	803,249.25	1,519,481.57	1,280,134.59	239,346.98
Instructional Staff Training Services	6400	2,084,382.19	2,008,905.78	1,775,650.80	233,254.98
Instructional-Related Technology	6500	141,004.29	756,412.99	924,202.23	(167,789.24)
Board	7100			267,751.49	(267,751.49)
General Administration	7200	535,298.24	611,561.07	55,425.30	556,135.77
School Administration	7300	76,763.28	13,689.94	17,355.64	(3,665.70)
Facilities Acquisition and Construction	7410		21,448.73	0.00	21,448.73
Fiscal Services	7500			0.00	0.00
Food Services	7600			2,984.75	(2,984.75)
Central Services	7700	86,000.40	123,286.11	107,106.06	16,180.05
Student Transportation Services	7800	418,489.35	580,319.66	313,363.11	266,956.55
Operation of Plant	7900	55,165.59	156,948.75	78,415.35	78,533.40
Maintenance of Plant	8100	935.12	11,857.12	7,097.99	4,759.13
Administrative Technology Services	8200	87,500.00	87,500.00	651.55	86,848.45
Community Services	9100	26,270.39	57,888.76	46,950.04	10,938.72
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420		41,616.94	41,616.94	0.00
Other Capital Outlay	9300		309,774.66	309,774.66	0.00
<b>Total Expenditures</b>		8,222,390.95	13,453,249.12	11,528,707.84	1,924,541.28
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
<b>EXTRAORDINARY ITEMS</b>					
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			4,429.02	4,429.02
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	4,429.02	4,429.02

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 MAJOR SPECIAL REVENUE - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS  
 For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				
Federal Through State	3200			0.00	0.00
State Sources	3300	3,450,535.00	3,561,944.80	2,521,597.24	(1,040,347.56)
<i>Local Sources:</i>				0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		3,450,535.00	3,561,944.80	2,521,597.24	(1,040,347.56)
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	1,882,567.99	1,760,647.89	1,108,942.96	651,704.93
Student Personnel Services	6100	255,049.63	159,256.65	102,334.76	56,921.89
Instructional Media Services	6200	66,033.59	121,493.39	22,015.58	99,477.81
Instruction and Curriculum Development Services	6300	2,606.21	139,117.64	195,921.13	(56,803.49)
Instructional Staff Training Services	6400	700,617.76	580,870.58	489,110.87	91,759.71
Instructional-Related Technology	6500	185,437.83	269,287.56	253,398.91	15,888.65
Board	7100			0.00	0.00
General Administration	7200	53,842.66	60,143.04	54,580.00	5,563.04
School Administration	7300	35,718.98	53,227.87	32,581.82	20,646.05
Facilities Acquisition and Construction	7410	36,573.95	32,208.95	0.00	32,208.95
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700	62,361.30	48,575.23	61,869.58	(13,294.35)
Student Transportation Services	7800	161,799.55	256,417.68	128,068.86	128,348.82
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200	7,925.55	7,925.55	0.00	7,925.55
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420		46,899.72	46,899.72	0.00
Other Capital Outlay	9300		25,873.05	25,873.05	0.00
<b>Total Expenditures</b>		3,450,535.00	3,561,944.80	2,521,597.24	1,040,347.56
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds					
Premium on Sale of Bonds	3710			0.00	0.00
Discount on Sale of Bonds	3791			0.00	0.00
Proceeds of Lease-Purchase Agreements	891			0.00	0.00
Premium on Lease-Purchase Agreements	3750			0.00	0.00
Discount on Lease-Purchase Agreements	3793			0.00	0.00
Loans	893			0.00	0.00
Sale of Capital Assets	3720			0.00	0.00
Loss Recoveries	3730			0.00	0.00
Proceeds of Forward Supply Contract	3740			0.00	0.00
Proceeds from Special Facility Construction Account	3760			0.00	0.00
Face Value of Refunding Bonds	3770			0.00	0.00
Premium on Refunding Bonds	3715			0.00	0.00
Discount on Refunding Bonds	3792			0.00	0.00
Refunding Lease-Purchase Agreements	892			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	894			0.00	0.00
Transfers In	760			0.00	0.00
Transfers Out	3600			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>	9700			0.00	0.00
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00



DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
RESERVED FOR SPECIAL REVENUE FUND - MISCELLANEOUS IF MAJOR  
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				
Federal Through State	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>				0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000				
Student Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instructional-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300			0.00	0.00
<b>Total Expenditures</b>				0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>		0.00	0.00	0.00	0.00
Issuance of Bonds					
Premium on Sale of Bonds	3710				
Discount on Sale of Bonds	3791			0.00	0.00
Proceeds of Lease-Purchase Agreements	891			0.00	0.00
Premium on Lease-Purchase Agreements	3750			0.00	0.00
Discount on Lease-Purchase Agreements	3793			0.00	0.00
Loans	893			0.00	0.00
Sale of Capital Assets	3720			0.00	0.00
Loss Recoveries	3730			0.00	0.00
Proceeds of Forward Supply Contract	3740			0.00	0.00
Proceeds from Special Facility Construction Account	3760			0.00	0.00
Face Value of Refunding Bonds	3770			0.00	0.00
Premium on Refunding Bonds	3715			0.00	0.00
Discount on Refunding Bonds	3792			0.00	0.00
Refunding Lease-Purchase Agreements	892			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	894			0.00	0.00
Transfers In	760			0.00	0.00
Transfers Out	3600			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>	9700			0.00	0.00
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Special Revenue Funds			Total Nonmajor Special Revenue Funds
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>ASSETS</b>					
Cash and Cash Equivalents					
Investments	1110	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1120	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1130	0.00	0.00	0.00	0.00
Due From Reinsurer	1170	0.00	0.00	0.00	0.00
Deposits Receivable	1180	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds			0.00	0.00	0.00
Internal Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1142	0.00	0.00	0.00	0.00
Inventory	1220	141,908.81	0.00	0.00	141,908.81
Prepaid Items	1150	57,565.95	0.00	0.00	57,565.95
Restricted Assets:					
Cash with Fiscal/Service Agents	1230	0.00	0.00	0.00	0.00
<b>Total Assets</b>	1114	0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		199,474.76	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	199,474.76
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		199,474.76	0.00	0.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	7,791.24	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	7,791.24
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Due to Other Funds:					
Budgetary Funds	2161	69,709.40	0.00	0.00	69,709.40
Internal Funds	2162	0.00	0.00	0.00	0.00
Deferred Revenues:					
Unearned Revenue	2410	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		77,500.64	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>		0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	77,500.64
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	57,565.95	0.00	0.00	57,565.95
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balance</b>	2710	57,565.95	0.00	0.00	57,565.95
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	64,408.17	0.00	0.00	64,408.17
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balance</b>	2720	64,408.17	0.00	0.00	64,408.17
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balance</b>	2730	0.00	0.00	0.00	0.00
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balance</b>	2740	0.00	0.00	0.00	0.00
<b>Total Unassigned Fund Balance</b>	2750	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	121,974.12	0.00	0.00	121,974.12
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		199,474.76	0.00	0.00	199,474.76

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Debt Service Funds				
		SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents						
Investments	1110	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1160	30,133.10	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1130	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1170	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1180	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:	1210	0.00	0.00	0.00	0.00	0.00
Budgetary Funds						
Internal Funds	1141	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1142	0.00	0.00	0.00	0.00	0.00
Inventory	1220	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1150	0.00	0.00	0.00	0.00	0.00
1230		0.00	0.00	0.00	0.00	0.00
Restricted Assets:						
Cash with Fiscal/Service Agents						
1114		0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>30,133.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>30,133.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Due to Other Funds:						
Budgetary Funds						
Internal Funds	2161	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:	2162	0.00	0.00	0.00	0.00	0.00
Unearned Revenue						
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
2410		0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balance</b>	2710	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	30,133.10	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balance</b>	2720	<b>30,133.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balance</b>	2730	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balance</b>	2740	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Unassigned Fund Balance</b>	2750	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	2700	<b>30,133.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		<b>30,133.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Other Debt Service 290	Total Nonmajor Debt Service Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>ASSETS</b>			
Cash and Cash Equivalents			
Investments	1110	0.00	0.00
Taxes Receivable, Net	1160	0.00	30,133.10
Accounts Receivable, Net	1120	0.00	0.00
Interest Receivable on Investments	1130	0.00	0.00
Due From Reinsurer	1170	0.00	0.00
Deposits Receivable	1180	0.00	0.00
Due From Other Funds:	1210	0.00	0.00
Budgetary Funds			
Internal Funds	1141	0.00	0.00
Due from Other Agencies	1142	0.00	0.00
Inventory	1220	0.00	0.00
Prepaid Items	1150	0.00	0.00
Restricted Assets:	1230	0.00	0.00
Cash with Fiscal/Service Agents			
<b>Total Assets</b>	1114	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		0.00	30,133.10
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	30,133.10
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable	2120	0.00	0.00
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Sales Tax Payable	2260	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Due to Other Funds:			
Budgetary Funds	2161	0.00	0.00
Internal Funds	2162	0.00	0.00
Deferred Revenues:			
Unearned Revenue	2410	0.00	0.00
Unavailable Revenue	2410	0.00	0.00
<b>Total Liabilities</b>	2410	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>		0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00
<b>FUND BALANCES</b>			
<i>Nonspendable:</i>			
Inventory	2711	0.00	0.00
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
<b>Total Nonspendable Fund Balance</b>	2710	0.00	0.00
<i>Restricted for:</i>			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	0.00
Capital Projects	2726	0.00	30,133.10
Restricted for	2729	0.00	0.00
Restricted for	2729	0.00	0.00
<b>Total Restricted Fund Balance</b>	2720	0.00	30,133.10
<i>Committed to:</i>			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for	2739	0.00	0.00
Committed for	2739	0.00	0.00
<b>Total Committed Fund Balance</b>	2730	0.00	0.00
<i>Assigned to:</i>			
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	0.00
Permanent Funds	2744	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for	2749	0.00	0.00
<b>Total Assigned Fund Balance</b>	2740	0.00	0.00
<b>Total Unassigned Fund Balance</b>	2750	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		0.00	30,133.10

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Capital Outlay	Special	Section 1011 14/	Public Education	Capital Pro
		Bond Issues (COBI) 310	Act Bonds 320	1011 15, F.S., Loans 330	Capital Outlay (PECO) 340	District Bonds 350
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents	1110					
Investments	1160	0.00	0.00	0.00		
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds						
Internal Funds	1141	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1142	0.00	0.00	0.00	0.00	0.00
Inventory	1220	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1150	0.00	0.00	0.00	0.00	0.00
Restricted Assets:	1230	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents						
<b>Total Assets</b>	1114	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00		
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds						
Internal Funds	2161	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:	2162	0.00	0.00	0.00	0.00	0.00
Unearned Revenue						
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>	2410	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balance</b>	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balance</b>	2720	0.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balance</b>	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balance</b>	2740	0.00	0.00	0.00	0.00	0.00
<b>Total Unassigned Fund Balance</b>	2750	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Funds					Total Nonmajor Capital Projects Funds
		Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390		
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
<b>ASSETS</b>							
Cash and Cash Equivalents							
Investments	1110	207,799.35	0.00	0.00	0.00		207,799.35
Taxes Receivable, Net	1160	0.00	0.00	0.00	0.00		0.00
Accounts Receivable, Net	1120	0.00	0.00	0.00	0.00		0.00
Interest Receivable on Investments	1130	0.00	0.00	0.00	0.00		0.00
Due From Reinsurer	1170	0.00	0.00	0.00	0.00		0.00
Deposits Receivable	1180	0.00	0.00	0.00	0.00		0.00
Due From Other Funds:	1210	0.00	0.00	0.00	0.00		0.00
Budgetary Funds							
Internal Funds	1141	0.00	0.00	0.00	0.00		0.00
Due from Other Agencies	1142	0.00	0.00	0.00	0.00		0.00
Inventory	1220	0.00	0.00	0.00	0.00		0.00
Prepaid Items	1150	0.00	0.00	0.00	0.00		0.00
Restricted Assets:	1230	0.00	0.00	0.00	0.00		0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00		0.00
<b>Total Assets</b>		<b>207,799.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00		0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>207,799.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00		0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00		0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00		0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00		0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00		0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00		0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00		0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00		0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00		0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00		0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00		0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00		0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00		0.00
Due to Other Funds:							
Budgetary Funds							
Internal Funds	2161	0.00	0.00	0.00	0.00		0.00
Deferred Revenues:	2162	0.00	0.00	0.00	0.00		0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00		0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00		0.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00		0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>							
<i>Nonspendable:</i>							
Inventory	2711	0.00	0.00	0.00	0.00		0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00		0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00		0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00		0.00
<b>Total Nonspendable Fund Balance</b>	2710	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Restricted for:</i>							
Economic Stabilization	2721	0.00	0.00	0.00	0.00		0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00		0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00		0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00		0.00
Debt Service	2725	0.00	0.00	0.00	0.00		0.00
Capital Projects	2726	207,799.35	0.00	0.00	0.00		207,799.35
Restricted for	2729	0.00	0.00	0.00	0.00		0.00
Restricted for	2729	0.00	0.00	0.00	0.00		0.00
<b>Total Restricted Fund Balance</b>	2720	<b>207,799.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>207,799.35</b>
<i>Committed to:</i>							
Economic Stabilization	2731	0.00	0.00	0.00	0.00		0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00		0.00
Committed for	2739	0.00	0.00	0.00	0.00		0.00
Committed for	2739	0.00	0.00	0.00	0.00		0.00
<b>Total Committed Fund Balance</b>	2730	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>							
Special Revenue	2741	0.00	0.00	0.00	0.00		0.00
Debt Service	2742	0.00	0.00	0.00	0.00		0.00
Capital Projects	2743	0.00	0.00	0.00	0.00		0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00		0.00
Assigned for	2749	0.00	0.00	0.00	0.00		0.00
Assigned for	2749	0.00	0.00	0.00	0.00		0.00
<b>Total Assigned Fund Balance</b>	2740	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Unassigned Fund Balance</b>	2750	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	2700	<b>207,799.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		<b>207,799.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>207,799.35</b>

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>ASSETS</b>			
Cash and Cash Equivalents	1110	0.00	207,799.35
Investments	1160	0.00	30,133.10
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00
Due From Reinsurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
<i>Due From Other Funds:</i>			
Budgetary Funds	1141	0.00	0.00
Internal Funds	1142	0.00	0.00
Due from Other Agencies	1220	0.00	141,908.81
Inventory	1150	0.00	57,565.95
Prepaid Items	1230	0.00	0.00
<i>Restricted Assets:</i>			
Cash with Fiscal/Service Agents	1114	0.00	0.00
<b>Total Assets</b>		0.00	437,407.21
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	437,407.21
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable	2120	0.00	7,791.24
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Sales Tax Payable	2260	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	0.00
Current Notes Payable	2250	0.00	0.00
<i>Due to Other Funds:</i>			
Budgetary Funds	2161	0.00	69,709.40
Internal Funds	2162	0.00	0.00
<i>Deferred Revenues:</i>			
Unearned Revenue	2410	0.00	0.00
Unavailable Revenue	2410	0.00	0.00
<b>Total Liabilities</b>		0.00	77,500.64
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00
<b>FUND BALANCES</b>			
<i>Nonspendable:</i>			
Inventory	2711	0.00	57,565.95
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
<b>Total Nonspendable Fund Balance</b>	2710	0.00	57,565.95
<i>Restricted for:</i>			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	64,408.17
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	30,133.10
Capital Projects	2726	0.00	207,799.35
Restricted for	2729	0.00	0.00
Restricted for	2729	0.00	0.00
<b>Total Restricted Fund Balance</b>	2720	0.00	302,340.62
<i>Committed to:</i>			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for	2739	0.00	0.00
Committed for	2739	0.00	0.00
<b>Total Committed Fund Balance</b>	2730	0.00	0.00
<i>Assigned to:</i>			
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	0.00
Permanent Funds	2744	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for	2749	0.00	0.00
<b>Total Assigned Fund Balance</b>	2740	0.00	0.00
<b>Total Unassigned Fund Balance</b>	2750	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	359,906.57
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		0.00	437,407.21

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2013

	Account Number	Special Revenue Funds			
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	3,699,070.09	0.00	0.00	3,699,070.09
State Sources	3300	72,665.00	0.00	0.00	72,665.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	153,733.84	0.00	0.00	153,733.84
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		1,204.18	0.00	0.00	1,204.18
Total Local Sources	3400	154,938.02	0.00	0.00	154,938.02
<b>Total Revenues</b>		<b>3,926,673.11</b>	<b>0.00</b>	<b>0.00</b>	<b>3,926,673.11</b>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	4,062,863.50	0.00	0.00	4,062,863.50
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	3,769.41	0.00	0.00	3,769.41
<b>Total Expenditures</b>		<b>4,066,632.91</b>	<b>0.00</b>	<b>0.00</b>	<b>4,066,632.91</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(139,959.80)</b>	<b>0.00</b>	<b>0.00</b>	<b>(139,959.80)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>					
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		<b>(139,959.80)</b>	<b>0.00</b>	<b>0.00</b>	<b>(139,959.80)</b>
Fund Balances, July 1, 2012	2800	261,933.92	0.00	0.00	261,933.92
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	121,974.12	0.00	0.00	121,974.12

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



DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2013

	Account Number	Debt Service Funds				
		SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
<b>REVENUES</b>						
Federal Direct						
Federal Through State and Local	3100	0.00	0.00	0.00	0.00	0.00
State Sources	3200	0.00	0.00	0.00	0.00	0.00
Local Sources:	3300	244,195.75	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		244,195.75	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	185,000.00	0.00	0.00	0.00	0.00
Interest	720	63,100.00	0.00	0.00	0.00	0.00
Dues and Fees	730	2,237.23	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		250,337.23	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(6,141.48)	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		(6,141.48)	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	36,274.58	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	30,133.10	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANG  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2013

	Account Number	Other Debt Service 290	Total Nonmajor Debt Service Funds
<b>REVENUES</b>			
Federal Direct	3100	0.00	0.00
Federal Through State and Local	3200	0.00	0.00
State Sources	3300	0.00	244,195.75
<i>Local Sources:</i>			
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	0.00
Total Local Sources	3400	0.00	0.00
<b>Total Revenues</b>		0.00	244,195.75
<b>EXPENDITURES</b>			
<i>Current:</i>			
Instruction	5000	0.00	0.00
Student Personnel Services	6100	0.00	0.00
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00
Board	7100	0.00	0.00
General Administration	7200	0.00	0.00
School Administration	7300	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	0.00
Central Services	7700	0.00	0.00
Student Transportation Services	7800	0.00	0.00
Operation of Plant	7900	0.00	0.00
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	0.00
<i>Debt Service: (Function 9200)</i>			
Retirement of Principal	710	0.00	185,000.00
Interest	720	0.00	63,100.00
Dues and Fees	730	0.00	2,237.23
Miscellaneous	790	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	0.00
Other Capital Outlay	9300	0.00	0.00
<b>Total Expenditures</b>		0.00	250,337.23
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	(6,141.48)
<b>OTHER FINANCING SOURCES (USES)</b>			
Issuance of Bonds	3710	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00
Loans	3720	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00
Transfers In	3600	0.00	0.00
Transfers Out	9700	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00
<b>SPECIAL ITEMS</b>			
<b>EXTRAORDINARY ITEMS</b>			
		0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	(6,141.48)
Fund Balances, July 1, 2012	2800	0.00	36,274.58
Adjustment to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	30,133.10

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2013

	Account Number	Capital Pro				
		Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
<b>REVENUES</b>						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>						
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE!  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2013

	Account Number	jects Funds				Total Nonmajor Capital Projects Funds
		Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	
<b>REVENUES</b>						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	46,664.03	0.00	0.00	80,822.00	127,486.03
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		846.76	0.00	0.00	178.31	1,025.07
Total Local Sources	3400	846.76	0.00	0.00	178.31	1,025.07
<b>Total Revenues</b>		47,510.79	0.00	0.00	81,000.31	128,511.10
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	156.04	0.00	0.00	0.00	156.04
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	147,691.67	147,691.67
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		156.04	0.00	0.00	147,691.67	147,847.71
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		47,354.75	0.00	0.00	147,691.67	147,847.71
<b>OTHER FINANCING SOURCES (USES)</b>					(66,691.36)	(19,336.61)
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	(80,822.00)	(80,822.00)
<b>SPECIAL ITEMS</b>					(80,822.00)	(80,822.00)
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		47,354.75	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	160,444.60	0.00	0.00	(147,513.36)	(100,158.61)
Adjustment to Fund Balances	2891	0.00	0.00	0.00	147,513.36	307,957.96
Fund Balances, June 30, 2013	2700	207,799.35	0.00	0.00	0.00	207,799.35

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Fiscal Year Ended June 30, 2013

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Federal Direct	3100	0.00	0.00
Federal Through State and Local	3200	0.00	3,699,070.09
State Sources	3300	0.00	444,346.78
<i>Local Sources:</i>			
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	153,733.84
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	2,229.25
Total Local Sources	3400	0.00	155,963.09
<b>Total Revenues</b>		<b>0.00</b>	<b>4,299,379.96</b>
<b>EXPENDITURES</b>			
<i>Current:</i>			
Instruction	5000	0.00	0.00
Student Personnel Services	6100	0.00	0.00
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00
Board	7100	0.00	0.00
General Administration	7200	0.00	0.00
School Administration	7300	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	0.00
Central Services	7700	0.00	4,062,863.50
Student Transportation Services	7800	0.00	0.00
Operation of Plant	7900	0.00	0.00
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	0.00
<i>Debt Service: (Function 9200)</i>			
Retirement of Principal	710	0.00	185,000.00
Interest	720	0.00	63,100.00
Dues and Fees	730	0.00	2,393.27
Miscellaneous	790	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	147,691.67
Other Capital Outlay	9300	0.00	3,769.41
<b>Total Expenditures</b>		<b>0.00</b>	<b>4,464,817.85</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>0.00</b>	<b>(165,437.89)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
<i>Issuance of Bonds</i>			
Premium on Sale of Bonds	3710	0.00	0.00
Discount on Sale of Bonds	3791	0.00	0.00
Proceeds of Lease-Purchase Agreements	891	0.00	0.00
Premium on Lease-Purchase Agreements	3750	0.00	0.00
Discount on Lease-Purchase Agreements	3793	0.00	0.00
Loans	893	0.00	0.00
Sale of Capital Assets	3720	0.00	0.00
Loss Recoveries	3730	0.00	0.00
Proceeds of Forward Supply Contract	3740	0.00	0.00
Proceeds from Special Facility Construction Account	3760	0.00	0.00
Face Value of Refunding Bonds	3770	0.00	0.00
Premium on Refunding Bonds	3715	0.00	0.00
Discount on Refunding Bonds	3792	0.00	0.00
Refunding Lease-Purchase Agreements	892	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	894	0.00	0.00
Transfers In	760	0.00	0.00
Transfers Out	3600	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>	9700	<b>0.00</b>	<b>(80,822.00)</b>
<b>SPECIAL ITEMS</b>			
		0.00	(80,822.00)
<b>EXTRAORDINARY ITEMS</b>			
		0.00	0.00
<b>Net Change in Fund Balances</b>		<b>0.00</b>	<b>(246,259.89)</b>
Fund Balances, July 1, 2012	2800	0.00	606,166.46
Adjustment to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	359,906.57

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

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 3a

October 1, 2013

DATE OF SCHOOL BOARD MEETING: \_\_\_\_\_

TITLE OF AGENDA ITEM: Approval of Galloway Academy Charter School

DIVISION:

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

PURPOSE AND SUMMARY OF ITEM:

All charter school applications will be submitted to the Board with a recommendation for approval or denial no later than sixty (60) calendar days after the application is received.

Therefore, the Galloway Academy (Foreign Language Immersion Charter School) is submitted with recommendation for approval.

FUND SOURCE: N/A

AMOUNT: N/A

PREPARED BY:  Rosalyn W. Smith

POSITION: Deputy Superintendent \_\_\_\_\_

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

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

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

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

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

Galloway Academy  
Foreign Language Immersion Charter School

Table of Content

Marzano Teacher Evaluation Instrument-----Appendix A

The Insight Core Framework-----Appendix B

Florida Multi-tier System of Supports (MTSS)-----Appendix C

Compensation Plan-----Appendix D

Family Contract-----Appendix E

Five Year Budget-----Appendix F

Start Up Budget-----Appendix G

Budget Narrative-----Appendix H

Cash flow projections for the school's-----Appendix I

Miscellaneous-----Appendix J

**APPLICATION COVER SHEET**

**NAME OF PROPOSED CHARTER SCHOOL:** Galloway Academy (Foreign Language Immersion Charter School)

**NAME OF NONPROFIT ORGANIZATION/MUNICIPALITY UNDER WHICH CHARTER WILL BE ORGANIZED OR OPERATED:** Reach One Teach One INC

Provide the name of the person who will serve as the **primary contact** for this Application. The **primary contact** should serve as the contact for follow-up, interviews, and notices regarding this Application.

**NAME OF CONTACT PERSON:** Traneisha Galloway and Alma Venisee  
**TITLE/RELATIONSHIP TO NONPROFIT:** Executive Director and President

**MAILING ADDRESS:** 1715 West Jefferson Street

**PRIMARY TELEPHONE:** (404) 213-3649 **ALTERNATE TELEPHONE:** (850) 570-2003  
**E-MAIL ADDRESS:** [traneishal.galloway@gmail.com](mailto:traneishal.galloway@gmail.com) or [almavenisee@aol.com](mailto:almavenisee@aol.com)

**NAME OF EDUCATION SERVICE PROVIDER (if any):** N/A

**NAME OF PARTNER/PARENT ORGANIZATION (if any):** \_\_\_\_\_  
 \_\_\_\_\_

**Projected School Opening:** 2014-2015 School Term

School Year	Grade Levels	Total Projected Student Enrollment	Student Enrollment Capacity (if known)
First Year	K-5	108	108
Second Year	K-5	108	108
Third Year	K-5	108	108
Fourth Year	K-5	108	108
Fifth Year	K-5	108	108

I certify that I have the authority to submit this application and that all information contained herein is complete and accurate, realizing that any misrepresentation could result in disqualification from the application process or revocation after award. I understand that incomplete applications will not be considered. The person named as the contact person for the application is so authorized to serve as the primary contact for this application on behalf of the applicant.

Traneisha Galloway  
 Signature

Executive Director  
 Title

TRANEISHA GALLOWAY  
 Printed Name

Aug. 1st 2013  
 Date



## I. EDUCATIONAL PLAN

### Section 1: Mission, Guiding Principles and Purpose

A. Provide the mission statement for the proposed charter school.

*The mission statement should, in a few concise sentences, indicate what the school intends to do, for whom and to what degree. A school's mission statement provides the foundation for the entire application.*

Vision: Providing students with individual support and development with appropriate educational program as well as a plan that meet the student needs, resulting in high academic achievement producing life-long learners in a diverse society.

Mission: The mission of Galloway Academy (Foreign Language Immersion Charter School) is to create a safe learning environment to cultivate and equip the whole child with the knowledge and capability to succeed in today's society. We strive to promote edifying opportunities that lead to the road of success within this diverse, rapidly changing society by providing a strong focus on Differentiated Instruction. The focus will be on giving teachers more opportunities to teach students how to effectively read, write, problem-solve, and communicate (emphasizing the importance of fluency in a foreign language: Spanish, with daily lessons in this language incorporated into our class schedules).

B. Describe how the school will utilize the guiding principles found in section 1002.33(2)(a), F.S.

*In accordance with the law, charter schools shall be guided by the following principles:*

- *Meet high standards of student achievement while providing parents flexibility to choose among diverse educational opportunities within the state's public school system.*
  - The school purposes to meet high standards of student academic achievement by aligning its curriculum with the Next Generation Sunshine - Common Core State Standards and the educational requirement of the NO Child Left Behind Act (NCLB). This mixture is to meet high academic standards that link with a high

degree of local parental choice and community involvement; provides for the standards: flexibility and diversity envisioned by the Charter School Statute. Reaching high performances at the school means, “to cultivate and equip the child with the knowledge and capability to succeed in today’s society,” given appropriate learning tools, measurable progress supported by consistent data, and variety differentiated instructional that match a student learning style. To ensure our students are meeting the Next Generation Sunshine - Common Core State Standards an implementation of different curriculums will be used. The following curriculums are aligning with Next Generation Sunshine - Common Core Standards: The school’s reading curriculum will be SRA Imagine It! Reading and Language Arts Program in (English and Spanish) with cross connection including, the Curriculum Connections Kit, which contains cross-curricular activities in science, social studies, math, and art that is a Florida adopted reading program. Likewise, the Math Curriculum will be Excel Math; Science Curriculum: Pearson Interactive Science and Social Studies Curriculum: Pearson my World Social Studies.

The school is committed to providing parents and students with a thorough explanation of the curriculum and the new state common-core standards, expectations and requirements of the school. Nevertheless, the information about the school will be carried out in several ways such as: open house, published information and brochures, etc. Once the student is enrolled and there after the start of school parents continue to have flexibility to monitor their child’s behavioral and academics progress online and/or through parents’ conferences. Since, the school shadows a continuous improvement model; parents have access to real time progress monitoring on their child’s level of performance according to class work, test grade and weekly progression of the Next Generation Sunshine State- Common Core State Standards. Parents have every right to be aware of their child’s performance therefore information is provided to parents that allow them to schedule a conference, ask questions or shadow their child just to be aware of their child academics success.

- *Promote enhanced academic success and financial efficiency by aligning responsibility and accountability.*

Galloway Academy (Foreign Language Immersion Charter School) is committed to producing high academic achievement. We believe that successful academics cannot happen if the organization does not run effectively and if the school is not faithful to the terms of its charter. If the proposed school is chartered, Governing Board, in conjunction with the Executive Director, will establish a process for collecting data that will serve as evidence of the school's effectiveness of operation and which will inform potential changes in the school operation if needed.

During the school's planning year and in the first year of operation, the Executive Director, Principal and Governing Board will collect baseline data on the school's enrolled students as data from other charter schools and the Gadsden County School District, to determine ambitious yet realistic goals to set for the school accountability plan.

All data on students and the school as a whole will be accessible via the school information management system. Teachers will record the majority of this information weekly, using internally developed assessment tools that measure students' progress towards standardized test. In addition, the charter will administer standardized tests and record the results of these evaluations in the school system. Information on the student achievement assessments will be disaggregated through the information management system and used by teachers, groups of teachers, and the Head of School to adjust curriculum and instruction in the school. The Executive Director, Principal and Governing Board will review data on student achievements and other key school outcomes quarterly in order to ensure that the school will fulfill its mission.

On the other hand, the school's governing board has local control over the budget and approval of expenditures, and it is ultimately responsible for the results produced in the school, based upon its charter. The Governing Board will delegate certain day-to-day and set policies and regulations and responsibilities to the school who will be responsible for controlling expenditures according to the budget and for producing academic results according to the Governing Board's directives; thus ensuring that accountability and responsibility continue to be monitored in this chain of command.

The school will have a clear budget and an Administrative Assistant to monitor financial expenditures at the school, consistent with the budget. The Administrative Assistant will report to both the Principal and Executive Director and the Director will report to the governing board, which will review routine expenditures and

purchase orders to ensure that they are in financial compliance. The Governing Board will receive and review monthly financial statements and academic progression reports to ensure that expenditures and academics results are consistent with the goals of the District's citizens and the charter.

- *Provide parents with sufficient information on whether their child is reading at grade level and whether the child gains at least a year's worth of learning for every year spent in the charter school.*

The proposed charter school is explicitly designed to accommodate the target population. Students who enter the school below grade level will be given individualized attention in meeting proficiency of difficulty. Students will be required to utilize tutoring services after school, with support from their instructor, and will receive intensive instructional support during Reading Block. In addition, the school will ensure that teachers, students and parents always know exactly how their child (ren) are progressing and in which areas they need more guided and individualized instruction for mastery.

In the content area of reading the students baseline assessment will be conducted at the beginning of each year to determine a student's reading level and whether or not they are reading on grade-level. Baseline assessment provides all stakeholders with information needed to identify students' strengths and weaknesses and to effectively target instruction. Baseline assessments include but are not limited to the Florida Comprehensive Assessment Tests (FCAT 2.0), (3<sup>rd</sup> thru 5<sup>th</sup> grade) and Florida Assessments for Instruction in Reading (FAIR K-2<sup>nd</sup> grade).

- C. Describe how the school will meet the prescribed purposes for charter schools found in section 1002.33(2)(b), F.S.

*In accordance with the law, charter schools shall fulfill the following purposes:*

- *Improve student learning and academic achievement.*

The proposed charter will focus on Student-centered learning to improve the student learning and academic environment. Student-centered learning is key to preparing students with the skills they need to be college and career ready. By focusing learning on student pace and progress, student-centered learning puts students at the center of their education, helping them engage more actively in

the learning process and making all subjects more relevant to them by focusing education on student learning and while preparing the students to test.

In the student-centered instructional model, students take ownership for their learning. The process of building a successful student-centered learning community begins with three preliminary activities that are critical to a successful implementation:

- Creating a shared classroom vision
- Developing a common language
- Maintaining daily rituals and routines

In student-centered learning environments, the school year begins with students creating a shared vision. This process sets the stage for how the classroom will function during the year and how it will look and sound. It is in this type of learning environment where students first begin to understand that they are at the center of their learning.

- *Increase learning opportunities for all students, with a special emphasis on low-performing students and reading.*
- ◆ Galloway Academy (Foreign Language Immersion Charter School) is explicitly designed to accommodate students. Students who enter the school low performing in reading will be given individualized attention in meeting proficiency in areas of difficulty. Students will be required to utilize tutoring services after school, will have support from a staff that is reading endorsed, and will receive intensive instructional support during reading periods. In addition, students will be provided an after school program with hands on experience to reinforce learning. Galloway's Academy standards-based approach ensures that teachers, students, and parents always know exactly how students are progressing and in which areas they need more guided and individualized instruction for mastery. There will also be additional help sessions provided under umbrella of Reach One Teach One, INC here are the following:

#### **Academic /Homework Help Session**

- ◆ The school will require low-performing students to attend the help sessions to get additional help in academic areas during office hours throughout the week to assist

students in need of extra practice. Teachers are asked to be available outside of instructional periods. This extra help with the students is critical for those who need a structured practice environment; nevertheless provide uninterrupted feedback throughout the educational process.

### **Tutoring**

- ◆ When learning gains are not processing at an agreed upon rate for all stakeholders there are additional resources available. For students that require extra help through intervention, tutoring will be available at our school. These sessions are derived from our teachers planning and after school are applied to those students requiring extra intervention to bring them u to grade level expectations. Teachers use a set curriculum in small group setting targeted to students' skill deficiencies are determined by diagnostic and formative data.
- ◆ On the other hand, involving parents and students involving them in a collaborative manner is critical to successful implementation. Initiating and strengthening collaboration among school, home, and communities, provides the basis support and reinforcement of students' learning. Our plan for assisting remedial students accounts for collaboration between all stakeholders as well as continuous monitoring of progress throughout the learning process.
- *Encourage the use of innovative learning methods.*

Innovative learning methods will be used to assist teachers in providing instruction to students to facilitate; drive students into the 21<sup>st</sup> century. Teachers and students will have technology integrated in the classroom through variety of modalities such as:

- Laptops
- Interactive White Board
- Audio Station

Teachers will be trained to infuse technology into students learning to reach academic achievement for each student. The goal of the technology within a classroom is for the students to have an optimal experiential learning environment using some form of technology.

- *Require the measurement of learning outcomes.*

- ◆ Baseline data on each student (including intake interview notes, previous school records, standardized test scores and students work samples) are recorded in the school's information management system.
- ◆ Teachers access data via the information management system in order to determine which students might be at risk (due to high/low cognitive skills, levels of performance, circumstances related to background, etc.)
- ◆ Form teacher's teams to conduct meeting on each students that is likely need ESL, special education, counseling, tutoring, mentoring, or literacy support, schedule in class and out of class services, and meet with parents and students for input.
- ◆ Form teams to conduct meeting about students performing above grade level in order to discuss available support services, including providing students with high lever grade course work, or differentiating work and meet with parents and students for input.
- ◆ Teacher designs curriculum and instruction anticipating specific students' needs
- ◆ Teachers assess student's work continuously in order to revise curriculum and instruction so that it challenges all students appropriately. Professional development time will be dedicated to responding to assessments of students' progress.

D. Describe how the charter school will fulfill, the optional purposes of charter schools found in section 1002.33(2)(c), F.S. This section is optional. N/A  
*In accordance with the law, charter schools may fulfill the following purposes:*

- *Create innovative measurement tools.*
- *Provide rigorous competition within the public school district to stimulate continual improvement in all public schools.*
- *Expand the capacity of the public school system.*
- *Mitigate the educational impact created by the development of new residential dwelling units.*
- *Create new professional opportunities for teachers, including ownership of the learning program at the school site.*

**Evaluation Criteria: Mission, Guiding Principles and Purpose**

Reviewers will look for:

- A compelling mission statement that defines the guiding principles and values of the school.
- A set of priorities that are meaningful, manageable and measurable, and focus on improving student outcomes.

-





## Section 2: Target Population and Student Body

A. Describe the anticipated target population to be served.

*If applicable, applicants should describe if they will target, in accordance with the law, certain populations defined in section 1002.33(10)(e), F.S.*

The school will serve a maximum of 108 students age 5 (by September 1<sup>st</sup>)- in grades kindergarten through fifth grade. In accordance with Federal and State anti-discrimination laws and in accordance with the Florida Educational Equity Act, Section 1000.05(2)(a), the school will not discriminate on the basis of race, gender, ethnicity, national or ethnic origin, or disability in the admission of students.

The School's population possibly will consist of the following (no concrete demographics):

- Pursuant to F.S. 1002.22(10)(a), the school shall be open to any age/grade appropriate student residing within the School District. In compliance with Section 504 of the Rehabilitation Act of 1973, the Individuals with Disabilities in Education Act, and the Americans with Disabilities Act all students regardless of disability will have equal access to the school. In accordance with state law, where all necessary accommodations that do not impose an "undue hardship" will be made by the school to include students with disabilities.
- Pursuant to F.S. 1002.33 (10)(f), students served in Exceptional Student Education (ESE) or English of Speakers of Other Languages (ESOL) programs shall have equitable opportunity of being selected for enrollment.
- Pursuant to F.S. 1002.33 (10)(g), students may withdraw from the school at any time and enroll in another public school in accordance with district policy.
- Pursuant to F.S. 1002.33(10)(b), the School will enroll any eligible student who submits a timely application, unless the number of application exceeds the capacity of the program, class grade level, or building at which that time a lottery shall be conducted.
- At-risk students

B. Provide the following projection for each year of proposed operation: the grades that the school will serve, the projected number of students to be served in each

grade, the number of students expected in each class, and the total number of students enrolled.

The table below provides: projection for each year of proposed operation; the grades the school will serve; the projected number of students to be served in each grade and the number expected in each class and the total number enrolled for each year of the proposed charter.

	Year 1	Year 2	Year 3	Year 4	Year 5
Kindergarten	18	18	18	18	18
1 <sup>st</sup> Grade	18	18	18	18	18
2 <sup>nd</sup> Grade	18	18	18	18	18
3 <sup>rd</sup> Grade	18	18	18	18	18
4 <sup>th</sup> Grade	18	18	18	18	18
5 <sup>th</sup> Grade	18	18	18	18	18
Total	108	108	108	108	108

C. Provide a description of how the student population projections were developed.

The Executive Director and Governing Board main goal is to increase academic achievement one child at a time. Therefore, providing smaller classroom size will allow adequate direct instruction, one-on-one instructional and extra attention in small setting to increase student's academics success. On the other hand, we want our students to matriculate through the school all the way up to their 5th grade year. This will ensure continuous improvement and proper academic tracking. Every year the school will accept new students according to demand and availability

**Evaluation Criteria: Target Population and Student Body**

Reviewers will look for:

- An understanding of the students the charter school intends to serve.
- If the applicant proposes to target certain populations, the projected student body should align with the overall mission of the school.

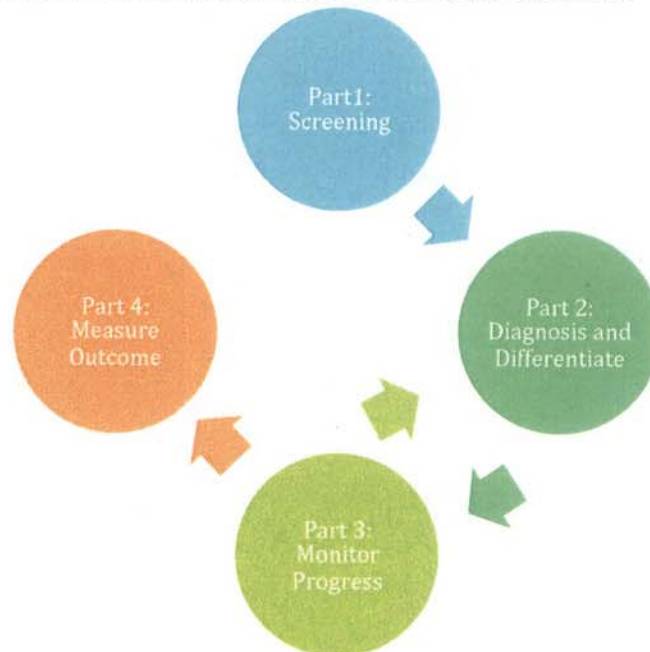
### Section 3: Educational Program Design

- A. Describe the school's daily schedule and annual calendar, including the annual number of days and hours of instructional time.

The school will follow the District's annual calendar, including the numbers of days. The School's course offering reflects FLDOE course coding and the School's instructional day will accommodate a minimum of 300 minutes.

- B. Describe the proposed charter school's educational program.

The Educational Model is implemented within a McGraw Hill framework of continuous improvement to ensure its validity and the development of supporting tools to meet the needs of each individual student.



**Part 1: Administer:** the initial benchmark assessment as a screener to target students who are at risk of failing to meet the end of the year measurements

**Part 2: Diagnosis and Differentiate:** Diagnosis student's strengths and weakness and differentiate instructions according to their abilities

Part 3: Monitor Progress: weekly, monthly or anytime as needed with both formal and informal assessments.

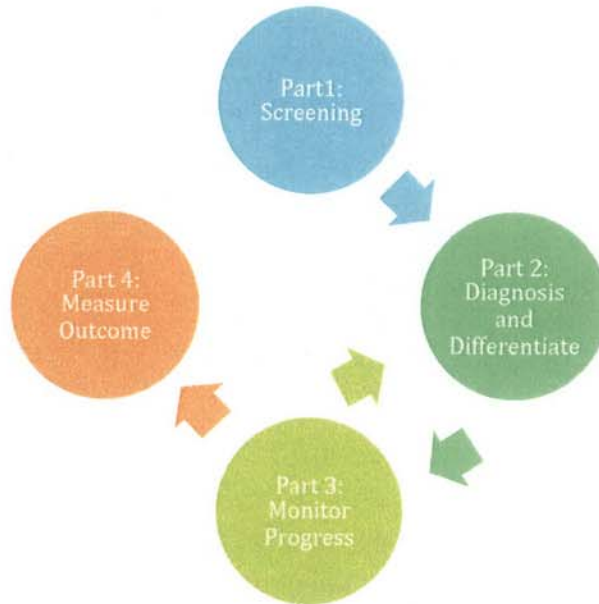
**\*NOTE\* Diagnosing, differentiating instruction, and monitoring progress is an ongoing cycle.**

Part 4: Measure Outcome: Administer summative assessments such as lessons, benchmark, or state assessments to ensure students outcome.

However, the above outline was designed to provide the process of improving student learning of academic achievement. The steps are used to promote teachers reflecting upon the work of each of their students individually and then carry over to with implementation of strategies and supplementation to help each student. The Educational Model is used to withstand a constant cycle of tracking progress for master of standards so that students are able to find success in their own methods of learning.

C. Describe the research base for the educational program.

The Educational Model is implemented within a McGraw Hill framework of continuous improvement to ensure its validity and the development of supporting tools to meet the needs of each individual student. The Education Model was developed based on 45 years of research of McGraw Hill Framework as a structure that drives administrators and teachers to better understand, be able to explain, and make predictions about the elements needed for each student to master the Next Generation Sunshine State-Common Core Standards. Educational best practices, technology, communication and documentation tools are revised and created to support the implementation of the model so that teachers have support necessary to meet the needs of each student.



The above outline was designed to provide the process of improving student learning of academic achievement. The steps are used to promote teachers reflecting upon the work of each of their students individually and then carry over to with implementation of strategies and supplementation to help each student. The Educational Model is used to withstand a constant cycle of tracking progress for master of standards so that students are able to find success in their own methods of learning.

SRA McGraw Hill Educational plan are completely integrated with the Differentiated Instruction Workshop activities that equip teachers with resources and opportunities for English-Language Learners (ELL), Challenge, Re-teach, and Intervention. The program's Workshop Kit includes manipulative and games students use to practice and refine their skills in a fun and engaging manner.

ELL students also benefit from the SRA McGraw Hill Educational Plan, which includes physical examples that are needed to reinforce English, and to transition from Spanish to English.

SRA's Educational Program Designed authored by the most recognized experts in the field, Drs. Doug and Lynn Fuchs, authors of tools such as Yearly ProgressPro(TM), CTB/McGraw-Hill's online progress monitoring system built on 25 years of research in the scientific methodology of Curriculum Based Measurement, which has been proven to be a highly effective method for improving student learning outcomes. The Fuchses' assessment expertise

ensures that the needs of all learners are met through progress-monitoring opportunities. These authors also developed the educational programs thorough and effective benchmark assessments to help students succeed on state and other high-stakes tests.

D. Explain how the educational program aligns with the school's mission.

The mission of Galloway Academy (Foreign Language Immersion Charter School) is to create a safe learning environment to cultivate and equip the whole child with the knowledge and capability to succeed in today's society. We strive to promote edifying opportunities that lead to the road of success within this diverse, rapidly changing society by providing a strong focus on Differentiated Instruction. The focus will be on giving teachers more opportunities to teach students how to effectively read, write, problem-solve, and communicate (emphasizing the importance of fluency in a foreign language: Spanish, with daily lessons in this language incorporated into our class schedules. The SRA McGraw Hill educational program aligns with the school's mission it has a strong focus on Differentiated Instruction, giving teachers more opportunities to teach every student how to effectively read, write, and communicate," according to: Ruth Cochrane, SRA's vice president and publisher.

The educational program contains an assessment plan for meeting Annual Measureable Objectives Outcome that will help close the gap for students through lesson assessments, diagnosis and differentiation, and benchmark assessments that provide a snapshot of each student's progress at any time.

E. Explain how the services the school will provide to the target population will help them attain the Next Generation Sunshine State-Common Core Standards, as required by section 1002.33, F.S.

The school will provide: curriculums in the core academic areas that attain the Next Generation Sunshine-Common Core Standards by making sure the core academic area curriculum is aligned with the Next Generation Sunshine State-Common Core Standards, tutoring session, academic afterschool program that will provide a

strong focus on Differentiated Instruction, teach every student how to effectively read, write, communicate and problem-solve. Nevertheless, to ensure to our staff are prepared to teach our student the common core standards. The staff will obtain the proper training for common-core standards: the charter will adhere to the Florida Department of Education (<http://www.fldoe.org/schools/ccc.asp>) resources and to obtain professional development training during the planning year. The charter staff will obtain the following professional development: Common Core State Standards (CCSS) videos, Professional Learning Policy Review: A Workbook for States and Districts, Achieve the Core, Illustrative Mathematics, CPALMS, Core Planner, Professional Development Toolkits: English Language Arts Common Core State Standards (K-8), Model Content Frameworks and Classroom Resources to meet the quality training for professional development to help staff be prepared to teach according to the common core standards and facilitate learning in the classroom to meet common core standards. The site will also provide the following 2012 Common Core Summer Institutes: which provides the presentation and research based materials, techniques and tools to help prepare to common core.

The charter will also collaborate with the district for any additional training.

In addition, to ensure Galloway Academy staff support teaching methods and high standards for learning; that will lead to improved student performance for the target population: the staff will adhere to Teaching and Learning Framework by Marzano, The Insight Core Framework for (common core), Data Conference, Objective& Individual Learning Plan and the following are:

### **Marzano**

***Marzano's Nine Instructional Strategies for Effective Teaching and Learning***  
***(see attachment: [Appendix A](#) for Marzano Teacher Evaluation Instrument)***

Researchers at Mid-continent Research for Education and Learning (McREL) have identified nine instructional strategies that are most likely to improve student achievement across all content areas and across all grade levels.

#### **1. Identifying Similarities and Differences**

The ability to break a concept into its similar and dissimilar characteristics

allows students to understand (and often solve) complex problems by analyzing them in a more simple way.

Teachers can either directly present similarities and differences, accompanied by deep discussion and inquiry, or simply ask students to identify similarities and differences on their own. While teacher-directed activities focus on identifying specific items, student-directed activities encourage variation and broaden understanding, research shows.

Research also notes that graphic forms are a good way to represent similarities and differences.

### **Applications:**

- Use Venn diagrams or charts to compare and classify items.
- Engage students in comparing, classifying, and creating metaphors and analogies.

## **2. Summarizing and Note Taking**

These skills promote greater comprehension by asking students to analyze a subject to expose what's essential and then put it in their own words. According to research, this requires substituting, deleting, and keeping some things and having an awareness of the basic structure of the information presented.

### **Applications:**

- Provide a set of rules for creating a summary.
- When summarizing, ask students to question what is unclear, clarify those questions, and then predict what will happen next in the text.

## **3. Reinforcing Effort and Providing Recognition**

### **Marzano**

Effort and recognition speak to the attitudes and beliefs of students, and teachers must show the connection between effort and achievement. Research shows that although not all students realize the importance of effort, they can learn to change their beliefs to emphasize effort.



### **Applications:**

- Share stories about people who succeeded by not giving up.
- Have students keep a log of their weekly efforts and achievements, reflect on it periodically, and even mathematically analyze the data.

According to research, recognition is most effective if it is contingent on the achievement of a certain standard. Also, symbolic recognition works better than tangible rewards.

### **Applications:**

- Find ways to personalize recognition.
- Give awards for individual accomplishments.
- "Pause, Prompt, Praise." If a student is struggling, pause to discuss the problem, then prompt with specific suggestions to help her improve. If the student's performance improves as a result, offer praise

### **Applications:**

- Assign timed quizzes for homework and have students report on their speed and accuracy.
- Focus practice on difficult concepts and set aside time to accommodate practice periods.

## **Marzano**

### **4. Homework and Practice**

Homework provides students with the opportunity to extend their learning outside the classroom. However, research shows that the amount of homework assigned should vary by grade level and that parent involvement should be minimal. Teachers should explain the purpose of homework to both the student and the parent or guardian, and teachers should try to give feedback on all homework assigned.

### **Applications:**

- Establish a homework policy with advice-such as keeping a consistent schedule, setting, and time limit-that parents and students may not have considered.
- Tell students if homework is for practice or preparation for upcoming units.

- Maximize the effectiveness of feedback by varying the way it is delivered.

Research shows that students should adapt skills while they're learning them. Speed and accuracy are key indicators of the effectiveness of practice.

### **5. Nonlinguistic Representations**

According to research, knowledge is stored in two forms: linguistic and visual.

The more students use both forms in the classroom, the more opportunity they have to achieve. Recently, use of nonlinguistic representation has proven to not only stimulate but also increase brain activity.

#### **Applications:**

- Incorporate words and images using symbols to represent relationships.
- Use physical models and physical movement to represent information.

### **6. Cooperative Learning**

Research shows that organizing students into cooperative groups yields a positive effect on overall learning. When applying cooperative learning strategies, keep groups small and don't overuse this strategy-be systematic and consistent in your approach.

#### **Applications:**

- When grouping students, consider a variety of criteria, such as common experiences or interests.
- Vary group sizes and objectives.
- Design group work around the core components of cooperative learning- positive interdependence, group processing, appropriate use of social skills, face-to-face interaction, and individual and group accountability.

### **7. Setting Objectives and Providing Feedback**

Setting objectives can provide students with a direction for their learning. Goals should not be too specific; they should be easily adaptable to students' own objectives.

### **Applications:**

- Set a core goal for a unit, and then encourage students to personalize that goal by identifying areas of interest to them. Questions like "I want to know" and "I want to know more about . . ." get students thinking about their interests and actively involved in the goal-setting process.
- Use contracts to outline the specific goals that students must attain and the grade they will receive if they meet those goals.

### **Marzano**

Research shows that feedback generally produces positive results. Teachers can never give too much; however, they should manage the form that feedback takes.

### **Applications:**

- Make sure feedback is corrective in nature; tell students how they did in relation to specific levels of knowledge. Rubrics are a great way to do this.
- Keep feedback timely and specific.
- Encourage students to lead feedback sessions.

## **8. Generating and Testing Hypotheses**

Research shows that a deductive approach (using a general rule to make a prediction) to this strategy works best. Whether a hypothesis is induced or deduced, students should clearly explain their hypotheses and conclusions.

### **Applications:**

- Ask students to predict what would happen if an aspect of a familiar system, such as the government or transportation, were changed.
- Ask students to build something using limited resources. This task generates questions and hypotheses about what may or may not work.

## **9. Cues, Questions, and Advance Organizers**

Cues, questions, and advance organizers help students use what they already know about a topic to enhance further learning. Research shows that these tools

should be highly analytical, should focus on what is important, and are most effective when presented before a learning experience.

### **Applications:**

- Pause briefly after asking a question. Doing so will increase the depth of your students' answers.
- Vary the style of advance organizer used: Tell a story, skim a text, or create a graphic image. There are many ways to expose students to information before they "learn" it.
  
- ✓ **The Insight Core Framework... (See attachment: Appendix B)**
  - Uses the language and logic of the Common Core
  - Focuses on classroom instruction that promotes mastery of the Common Core
  - Helps observers focus on the instructional practices that will improve student outcomes and teacher practice with the Standards
  
- ✓ **Data Conference:**
  - Data Conference: Throughout the year, as part of staff development, a member of the leadership team will lead a Data Conference to ensure that teachers have a clear understanding of the importance of data review and to instruct them in how to pin point what is needed in each classroom including but not limited to recognizing skills that each individual students needs to master. These particular Data Conferences include school-wide goal setting and classroom goal setting. The teacher then uses the data analyzed and meets with students to set individual students goal.
  
- ✓ **Objective & Individual Learning Plans:**
  - The objective is viewed as a facilitator for the cohesion of the school as a team working toward the same goals. After the Data Conference, teachers meet with students to set personal individual goals. These objective are academic driven and allow students to track their own academic growth giving them a sense of success. An objective is also used after formative assessments as a mean to track improvement on academics standards.
  
  - Built within the objective (setting goals) is the development of an Individual Learning Plan for each student. The Individual Learning Plan is designed to

track individual student strengths and weakness and cumulative progress in attaining a year's worth of learning at a particular grade level. The individual planning is a collaborative effort among the student, parent, the teacher and other staff involved with the student's academic achievement. The Individual Learning Plans pinpoints the student's strengths and weakness and lists objective for improvement.

**The following information is gathering when assessing the student's strength and weakness:**

- The results of any achievement testing and classroom assessments
- The student's academic track prior to his/her performance
- Reports and observations from the student current teachers
- Information and suggestion s from the student parents and the students
- Student information about what they like to learn and parent information about how their child learns best (e.g. individual, small or large group etc.)
- Non-assessed student work and project based learning
- A measure of each student's rate of academic gains will be determined at the end of the school term and the comparison of learning gains made throughout the year.

If the school intends to replicate an existing school design<sup>1</sup>:

The proposed charter school will not replicate an existing school design.

F. Provide evidence that the existing design has been effective and successful in raising student achievement.

---

<sup>1</sup> An applicant is considered to be replicating an "existing school design" if:

- The proposed school is substantially similar *overall* to at least one school, and
- The individuals and/or organization involved in the establishment and operation of the proposed school are deeply involved in the operation of the similar school(s).

For example, a plan to implement a specific program, such as a widely-used curriculum, would not be categorized as the replication of an existing school design.

*The effectiveness of an existing school design can be demonstrated by providing evidence of organizational viability and the success of the academic program, including compliance with legal requirements, as well as a direct relationship between program elements and student achievement.*

G. Describe the applicant's capacity to replicate an existing school design.

*The capacity to replicate can be demonstrated by providing credible and well-defined strategies for replication, including the financial and human resources necessary to replicate the design.*

#### **Evaluation Criteria: Educational Program Design**

Reviewers will look for an educational program design that:

- Is clear and coherent;
- Is based on effective, research-based educational practices and teaching methods, and high standards for student learning;
- Aligns with the school's mission and responds to the needs of the school's target population, and
- Presents evidence that the proposed approach will lead to improved student performance for the school's target population.

## Section 4: Curriculum Plan

- A. Describe the school's curriculum in the core academic areas, illustrating how it will prepare students to achieve the Next Generation Sunshine State-Common Core Standards.

In the core academic areas: listed below each curriculum is aligning in the core academic areas; the proposed curriculum the charter intends to implement is aligning to achieve the Next Generation Sunshine State-Common Core Standards.

### **Imagine It! Reading and Language Arts Curriculum**

The Imagine It! Reading and Language Arts Program: a reading program that has language arts and writing embedded into the curriculum. As outlined below, the school will adapt Imagine It! Curriculum as aligned with the Next Generation Sunshine State-Common Core Standards. The structure for what is taught at each grade-level, to ensure students achievement, Imagine It! Curriculum assures the following:

#### ***Imagine It! Curriculum Key principals***

- Instruction in five key areas of Reading
- **Phonemic Awareness:** Phonological and phonemic awareness activities in *Imagine It!* are based on a solid developmental progression that gives children the opportunity to work and play with words and sounds. Children first explore sentences and learn that sentences are made up of words. Then they work with rhymes and parts of words – syllables. Finally children manipulate the individual sounds in words. All the activities are fun and engage students in playing with and exploring the parts and sounds of language.
- **Systematic, Explicit Phonics:** Beginning in Kindergarten, students are introduced to sounds and letters. Students learn that sounds can be mapped onto letters, and those sounds and letters can be blended to read words. In Grade 1, students make the shift from mapping sounds onto letters to mapping sounds onto spellings. The introduction of sounds, letters, and spellings is systematic, explicit, and sequential so students can build on what they've learned. Sound/Spelling Cards are key to teaching phonics in *Imagine It!*

- **Fluency:** The concept of fluency is introduced in the early grades in *Imagine It!* When reading aloud, teachers model fluency as they use expression and intonation to support meaning. In Pre-K and Kindergarten, emergent readers learn about concepts of print that support fluency: learning about spaces and ending punctuation, reading from left to right, and automatically recognizing high-frequency sight words. Students apply this knowledge to reading *Pre-Decodables*. These skills are then combined with phonics skills to read *Decodables*, books containing phonetically regular and high-frequency sight words.
- **Vocabulary:** Words for instruction in *Imagine It!* were not chosen arbitrarily. They were selected based on the vocabulary research of Andrew Biemiller, Ph.D., who developed a comprehensive database of words students with large vocabularies know by the end of Grade 6. Biemiller's work identifies words all students need to know.
- **Comprehension:** Students need to learn and use critical strategies to help them make sense of text. In *Imagine It!*, the teacher uses "think-alouds," initially to model how to use important reading comprehension strategies and then gradually prompts student to use these strategies. Strategies include setting reading goals, visualizing, predicting and confirming predictions, asking questions and answering questions, summarizing, clarifying, making connections and adjusting reading rate. Because students actually use the strategies, they are engaged in making sense of what they are reading and their understanding dramatically increases. The following are critical strategies that can be emphasized:
  - Explicit instruction supported by progress monitoring
  - Time-saving lesson format
  - Easy-to-follow instructions
  - Differentiated Instruction in every lesson
  - Strong Inquiry/higher-order thinking strand
  - Frequent assessment opportunities with prescriptions
  - Innovative technology features
  - Robust writing strand
  - In-depth vocabulary instruction
  - Substantive fluency instruction and practice
  - Activities designed to foster student engagement at all levels



- **Math Curriculum: Excel Math**

- **Develop Higher-Order Thinking Skills:** The students' work with a variety of concepts each day. They tackle a variety of word problems. They learn to evaluate and solve problems, rather than perform algorithms by rote.

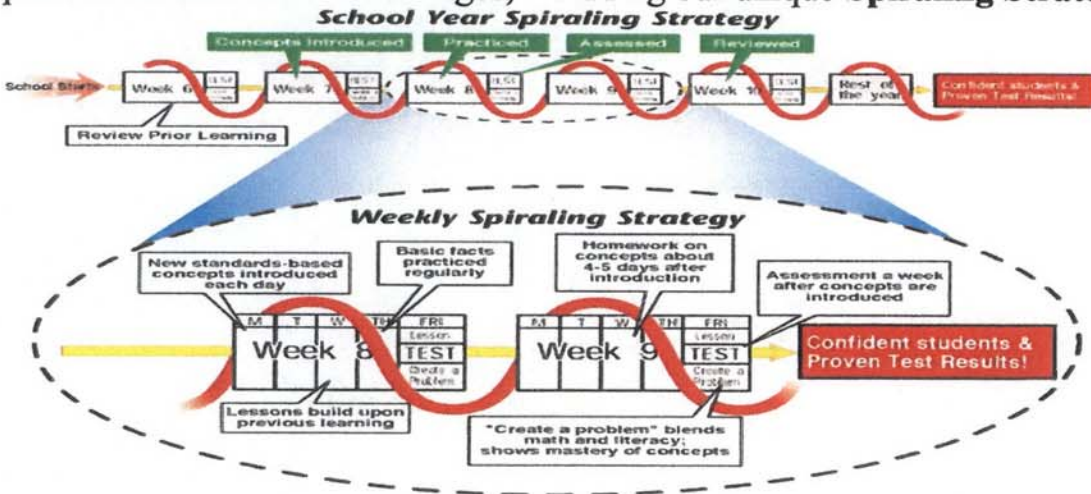
- **Build Proficiency:** Excel Math introduces new concepts while reviewing previously taught concepts. It gives students opportunity to master the old, while being challenged with the new.

- **Produce Confidence:** Students receive immediate feedback on their progress through Excel Math's unique [Check Answer](#) system.

- **Integrates Lessons:** Excel Math smoothly moves from one lesson to the next, gradually building on existing layers. This approach helps students see that math concepts are related and progressive.

- **Balances New and Review:** Each Lesson Sheet is made up of a variety of problems that incorporate review as well as introduction of new skills. Students are continuously challenged with new material, yet given the chance to continue mastering previous concepts.

- Using strategically placed spaced repetition; Excel Math gives you a proven approach to teach math concepts for long-term retention. **Excel Math** gives you powerful features and advantages, including our unique **Spiraling Strategy**.



- B. Describe the research base and foundation materials that were used *or will be used* to develop the curriculum.

**Marzano**

## ***Marzano's Nine Instructional Strategies for Effective Teaching and Learning***

Researchers at Mid-continent Research for Education and Learning (McREL) have identified nine instructional strategies that are most likely to improve student achievement across all content areas and across all grade levels.

### **1. Identifying Similarities and Differences**

The ability to break a concept into its similar and dissimilar characteristics allows students to understand (and often solve) complex problems by analyzing them in a more simple way.

Teachers can either directly present similarities and differences, accompanied by deep discussion and inquiry, or simply ask students to identify similarities and differences on their own. While teacher-directed activities focus on identifying specific items, student-directed activities encourage variation and broaden understanding, research shows.

Research also notes that graphic forms are a good way to represent similarities and differences.

#### **Applications:**

- Use Venn diagrams or charts to compare and classify items.
- Engage students in comparing, classifying, and creating metaphors and analogies.

### **2. Summarizing and Note Taking**

These skills promote greater comprehension by asking students to analyze a subject to expose what's essential and then put it in their own words. According to research, this requires substituting, deleting, and keeping some things and having an awareness of the basic structure of the information presented.

#### **Applications:**

- Provide a set of rules for creating a summary.
- When summarizing, ask students to question what is unclear, clarify those

questions, and then predict what will happen next in the text.

### **3. Reinforcing Effort and Providing Recognition**

#### **Marzano**

Effort and recognition speak to the attitudes and beliefs of students, and teachers must show the connection between effort and achievement. Research shows that although not all students realize the importance of effort, they can learn to change their beliefs to emphasize effort.

#### **Applications:**

- Share stories about people who succeeded by not giving up.
- Have students keep a log of their weekly efforts and achievements, reflect on it periodically, and even mathematically analyze the data.

According to research, recognition is most effective if it is contingent on the achievement of a certain standard. Also, symbolic recognition works better than tangible rewards.

#### **Applications:**

- Find ways to personalize recognition.
- Give awards for individual accomplishments.
- "Pause, Prompt, Praise." If a student is struggling, pause to discuss the problem, then prompt with specific suggestions to help her improve. If the student's performance improves as a result, offer praise

#### **Applications:**

- Assign timed quizzes for homework and have students report on their speed and accuracy.
- Focus practice on difficult concepts and set aside time to accommodate practice periods.

#### **Marzano**

### **4. Homework and Practice**

Homework provides students with the opportunity to extend their learning outside the classroom. However, research shows that the amount of homework assigned should vary by grade level and that parent involvement should be minimal. Teachers should explain the purpose of homework to both the student and the parent or guardian, and teachers should try to give feedback on all homework assigned.

#### **Applications:**

- Establish a homework policy with advice—such as keeping a consistent schedule, setting, and time limit—that parents and students may not have considered.
- Tell students if homework is for practice or preparation for upcoming units.
- Maximize the effectiveness of feedback by varying the way it is delivered.

Research shows that students should adapt skills while they're learning them. Speed and accuracy are key indicators of the effectiveness of practice.

### **5. Nonlinguistic Representations**

According to research, knowledge is stored in two forms: linguistic and visual.

The more students use both forms in the classroom, the more opportunity they have to achieve. Recently, use of nonlinguistic representation has proven to not only stimulate but also increase brain activity.

#### **Applications:**

- Incorporate words and images using symbols to represent relationships.
- Use physical models and physical movement to represent information.

### **6. Cooperative Learning**

Research shows that organizing students into cooperative groups yields a positive effect on overall learning. When applying cooperative learning strategies, keep groups small and don't overuse this strategy—be systematic and consistent in your approach.

#### **Applications:**

- When grouping students, consider a variety of criteria, such as common experiences or interests.

- Vary group sizes and objectives. \* Design group work around the core components of cooperative learning-positive interdependence, group processing, appropriate use of social skills, face-to-face interaction, and individual and group accountability.

## **7. Setting Objectives and Providing Feedback**

Setting objectives can provide students with a direction for their learning. Goals should not be too specific; they should be easily adaptable to students' own objectives.

### **Applications:**

- Set a core goal for a unit, and then encourage students to personalize that goal by identifying areas of interest to them. Questions like "I want to know" and "I want to know more about . . ." get students thinking about their interests and actively involved in the goal-setting process.
- Use contracts to outline the specific goals that students must attain and the grade they will receive if they meet those goals.

### **Marzano**

Research shows that feedback generally produces positive results. Teachers can never give too much; however, they should manage the form that feedback takes.

### **Applications:**

- Make sure feedback is corrective in nature; tell students how they did in relation to specific levels of knowledge. Rubrics are a great way to do this. \* Keep feedback timely and specific.
- Encourage students to lead feedback sessions.

## **8. Generating and Testing Hypotheses**

Research shows that a deductive approach (using a general rule to make a prediction) to this strategy works best. Whether a hypothesis is induced or

deduced, students should clearly explain their hypotheses and conclusions.

### **Applications:**

- Ask students to predict what would happen if an aspect of a familiar system, such as the government or transportation, were changed.
- Ask students to build something using limited resources. This task generates questions and hypotheses about what may or may not work.

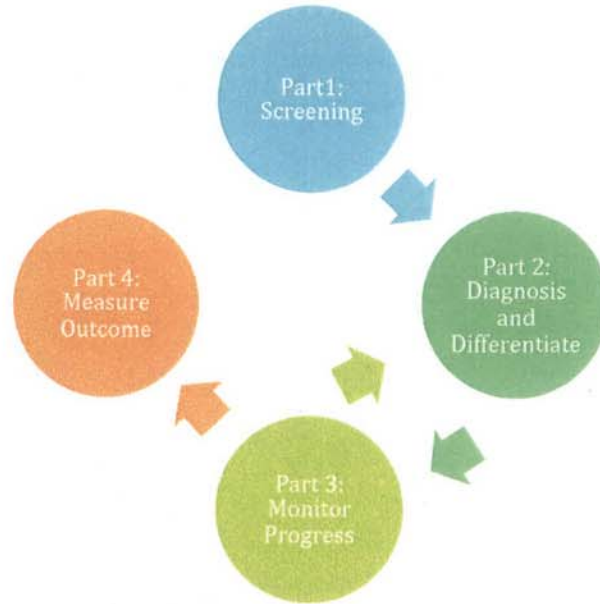
## **9. Cues, Questions, and Advance Organizers**

Cues, questions, and advance organizers help students use what they already know about a topic to enhance further learning. Research shows that these tools should be highly analytical, should focus on what is important, and are most effective when presented before a learning experience.

### **Applications:**

- Pause briefly after asking a question. Doing so will increase the depth of your students' answers.
- Vary the style of advance organizer used: Tell a story, skim a text, or create a graphic image. There are many ways to expose students to information before they "learn" it.

Nevertheless, additional research base and foundation materials that will be used to develop the curriculum is: The Educational Model tool is implemented within a McGraw Hill framework of continuous improvement to ensure its validity and the development of supporting tools to meet the needs of each individual student. The Education Model was developed based on 45 years of research of McGraw Hill Framework as a structure that drives administrators and teachers to better understand, be able to explain, and make predictions about the elements needed for each student to master the Next Generation Sunshine State-Common Core Standards. Educational best practices, technology, communication and documentation tools are revised and created to support the implementation of the model so that teachers have support necessary to meet the needs of each student according to the curriculum.



- Part1: Administer: the initial benchmark assessment as a screener to target students who are at risk of failing to meet the end of the year measurements
- Part2: Diagnosis and Differentiate: Diagnosis student's strengths and weakness and differentiate instructions according to their abilities
- Part3: Monitor Progress: weekly, monthly or anytime as needed with both formal and informal assessments.
- **\*NOTE\* Diagnosing, differentiating instruction, and monitoring progress is an ongoing cycle.**
- Part 4: Measure Outcome: Administer summative assessments such as lessons, benchmark, or state assessments to ensure students outcome.

The above outline was designed to provide the process of improving student learning of academic achievement. The steps are used to promote teachers reflecting upon the work of each of their students individually and then carry over to with implementation of strategies and supplementation to help each student. The Educational Model is used to withstand a constant cycle of tracking progress for master of standards so that students are able to find success in their own methods of learning.

Yet, to enable students to attain Sunshine State-Common Core Standard and receive a year's worth of learning for each year enrolled the charter will use the appropriate curriculums that are align with Sunshine State-Common Core Standards and the following framework will be used to ensure Common Core Standards are meet as well:

✓ **The Insight Core Framework... (See attachment: Appendix B)**

- Uses the language and logic of the Common Core
- Focuses on classroom instruction that promotes mastery of the Common Core
- Helps observers focus on the instructional practices that will improve student outcomes and teacher practice with the Standards

C. Describe the school's reading curriculum. Provide evidence that reading is a primary focus of the school and that there is a curriculum and set of strategies for students who are reading at grade level or higher and a separate curriculum and strategy for students reading below grade level.

*The reading curriculum must be consistent with effective teaching strategies and be grounded in scientifically based reading research.*

The drive of the school is to generate high academic performance achievement for all learners, and thereby meeting the statutory requirement of improving student learning and academic achievement. High achievement will be attained through a curriculum rooted in solid educational research aligned to the Next Generation Sunshine State-Common Core Standards, the Imagine It! Curriculum continuous assessment data related to students performance, analysis of students learning gains and a staff that understands that without students engagement, learning will not take place. The school will improve students' learning and academic achievement through implementation of the following SRA Imagine It! Reading Program educational principal:

► **Imagine It! Curriculum**

As outlined below, the school will adapt Imagine It! Curriculum as aligned with the Next Generation Sunshine State-Common Core Standards. The structure for what is taught at each grade-level, to ensure students achievement, Imagine It! Curriculum assures the following:

***Imagine It! Curriculum Key principals***

- Instruction in five key areas of Reading
- Explicit instruction supported by progress monitoring
- Time-saving lesson format
- Easy-to-follow instructions
- Differentiated Instruction in every lesson
- Strong Inquiry/higher-order thinking strand



- Frequent assessment opportunities with prescriptions
- Innovative technology features
- Robust writing strand
- In-depth vocabulary instruction
- Substantive fluency instruction and practice
- Activities designed to foster student engagement at all levels

*Imagine It!* is a comprehensive Pre-K–6 grade reading and language arts program that incorporates feedback from teachers nationwide with the most recent research in the areas of reading and writing. Its proven, research-based pedagogy ensures that this reading curriculum is empowering, engaging, and exciting. *Imagine It!* fully meets the requirements of No Child Left Behind as a research-based program. It is the result of 45 years of research and field study. The authors, who are researchers themselves, continue to update the program as new studies are published that reflect the latest findings on effective instructional methods.

The program authors are Carl Bereiter, Andrew Biemiller, Joe Campione, Iva Carruthers, Doug Fuchs, Lynn Fuchs, Steve Graham, Karen Harris, Jan Hirshberg, Anne McKeough, Peter Pannell, the late Michael Pressley, Marsha Roit, Marlene Scardamalia, Marcy Stein, and Gerald H. Treadway Jr.

**Imagine It! Address the five main areas of reading that are the following:**

**Phonemic Awareness:** Phonological and phonemic awareness activities in *Imagine It!* are based on a solid developmental progression that gives children the opportunity to work and play with words and sounds. Children first explore sentences and learn that sentences are made up of words. Then they work with rhymes and parts of words – syllables. Finally children manipulate the individual sounds in words. All the activities are fun and engage students in playing with and exploring the parts and sounds of language.

Research suggests the majority of instructional time should be focused on blending and segmenting phonemes. These activities are supported by discrimination and elision activities (deleting and substituting sounds) and general wordplay.

**Systematic, Explicit Phonics:** Beginning in Kindergarten, students are introduced to sounds and letters. Students learn that sounds can be mapped onto letters, and those sounds and letters can be blended to read words. In Grade 1, students make the shift from mapping sounds onto letters to mapping sounds onto spellings. The introduction of sounds, letters, and spellings is systematic, explicit, and sequential so students can build on what they've learned. Sound/Spelling Cards are key to teaching phonics in *Imagine It!*

**Fluency:** The concept of fluency is introduced in the early grades in *Imagine It!* When reading aloud, teachers model fluency as they use expression and intonation to support meaning. In Pre-K and Kindergarten, emergent readers learn about concepts of print that support fluency: learning about spaces and ending punctuation, reading from left to right, and automatically recognizing high-frequency sight words. Students apply this knowledge to reading *Pre-Decodables*. These skills are then combined with phonics skills to read *Decodables*, books containing phonetically regular and high-frequency sight words.

While fluency begins in Grade 1 fluency instruction continues in Grades 2-3. *Imagine It!* includes *Student Readers*, *Leveled Readers*, and the *Leveled Science* and *Social Studies Readers* for additional practice.

**Vocabulary:** Words for instruction in *Imagine It!* were not chosen arbitrarily. They were selected based on the vocabulary research of Andrew Biemiller, Ph.D., who developed a comprehensive database of words students with large vocabularies know by the end of Grade 6. Biemiller's work identifies words all students need to know.

Because vocabulary knowledge is so critical to comprehension, vocabulary instruction is integrated throughout every part of the lesson in *Imagine It!* – before, during, and after reading.

**Comprehension:** Students need to learn and use critical strategies to help them make sense of text. In *Imagine It!*, the teacher uses "think-alouds," initially to model how to use important reading comprehension strategies and then gradually prompts student to use these strategies. Strategies include setting reading goals, visualizing, predicting and confirming predictions, asking questions and answering questions, summarizing, clarifying, making connections and adjusting reading rate. Because students actually use the

strategies, they are engaged in making sense of what they are reading and their understanding dramatically increases.

In addition students learn to use critical reading skills such as cause and effect, main idea and supporting detail, compare and contrast, drawing conclusions, and the like.

- D. Explain how students who enter the school below grade level will be engaged in and benefit from the curriculum.

**The Imagine It! Program address “response to intervention”:**

SRA embraces the RtI 3-Tier Instructional approach. *Imagine It!* is a Tier 1 program, meaning it is a core curriculum for students performing at, above, or near grade-level. However, it incorporates intervention materials to support struggling readers as well as challenge materials for students reading above grade level.

Screening in *Imagine It!* helps teachers identify students who may be at risk. For those students, needing Tier 2 intervention, *Imagine It!* has intervention materials to support students in the program. For Tier 3 students needing more intensive support, SRA has programs that support the core program, *Imagine It!*

Early Interventions in Reading 2012, SRA

**Prevent failure, promote literacy and promise success**

Revised for 2012! Solid research is at the heart of **SRA Early Interventions in Reading**. Designed to work comfortably with your core reading program or for Tier II interventions, this early intervention program provides the significant increase in the intensity of instruction that low-level readers need to meet grade-level expectations. **SRA Early Interventions in Reading** helps you identify struggling readers in Grades K-3 and provide them with lessons that build mastery of essential skills through explicit, systematic instruction in five critical strands - phonemic awareness, letter-sound correspondences, word recognition and spelling, fluency, and comprehension.

**NEW Features to Transform Struggling Readers into Skilled Readers!**

- Prevention level targeting phonemic awareness, print concepts, and decoding
- Integrated technology to save you preparation time
- Vocabulary and concept instruction for English and early language learners
- Professional development videos modeling best instructional practices
- Visuals to build background and conceptual understanding

Kaleidoscope 2008 Edition is an intervention program that serve students Kindergarten through eighth grade. (Grade Levels K – 8th) ***Focus on Intervention for struggling readers in grades K-8***

- ✓ ***Kaleidoscope***, aids students whose reading level is two or more grades below their chronological grade level. *Kaleidoscope* condenses and intensifies the instruction, making it possible to deliver two years of instruction in one year.

Likewise, the proposed charter will adopt the Florida Multi-tier System of Supports (MTSS): Response to Instruction/Intervention (RtI) methods to accomodate all students. (see attachment: Appendix C)

- E. Describe proposed curriculum areas to be included other than the core academic areas.

**Science Curriculum: Pearson Interactive Science**

- Pearson’s *Interactive Science* elementary program is a standards-aligned K–5 program designed to promote student interest and engagement while providing key science content to increase students’ understanding of the natural world. *Interactive Science* features a write-in student edition that allows students to interact with the text while connecting to essential science standards.
- The program provides multiple opportunities within each chapter for inquiry-based learning through labs and activities that support the key concepts for each chapter. This fully developed program offers a digital component to support text-based learning.

**Social Studies Curriculum: Pearson my World Social Studies**

- My World Social Studies utilizes storytelling to bring Social Studies content to life. Pearson exclusive interactive digital solution makes Social Studies personal for every student in a way that's easier for you. With my World Social Studies, you can get to the heart of Social Studies in the time you have.
- GradeK: Here We Are
- Grade 1: Making Our Way
- Grade 2: We Do Our Part
- Grade 3: We Are Connected
- Grade 4: Regions
- Grade 5: Building Our Country
- Grade 5: Growth For Our Country
- *my World Social Studies*, connects Social Studies content and literacy instruction with materials that are streamlined, flexible and attuned to today's classroom. Our innovative digital instruction is seamlessly integrated, providing a blended program that is engaging, effective and easy to use
- *myWorld Social Studies* is designed to:
  - Connect Social Studies content with literacy instruction
  - Engage students and advance student achievement
  - Reduce teacher preparation time
- Every classroom is unique. Pearson's *myWorld Social Studies* provides innovative and engaging materials that allow you to teach the way your students learn – print, digital, and active.

### **SRA ¡Imagínalo**

*SRA ¡Imagínalo!* Is an elementary Spanish reading and language arts program that takes imagination and effective reading instruction to new levels. *SRA ¡Imagínalo!* Is a companion program to *Imagine It!* and gives teachers tools that make it easy to teach and fun for students to learn. Students learn to read in Spanish by using a syllabic approach.

This *SRA ¡Imagínalo!* Is an elementary Spanish program allows the charter to meet the mission of the charter which is: The focus will be on giving teachers more opportunities to teach students how to effectively read, write, problem-solve, and communicate (emphasizing the importance of fluency in a foreign language: Spanish, with daily lessons in this language incorporated into our class schedules).

## Features

*SRA ;Imaginalo!* combines the strength of proven, research-based instruction with the fun, friendly, and engaging features you want in a complete reading program:

- Instruction in five key areas of reading
- Time-saving lesson format
- Easy-to-follow instructions
- Focus on Response to Intervention (RtI)
- Differentiating Instruction in every lesson
- Strong Inquiry/higher-order thinking strand
- Frequent assessment opportunities with prescriptions
- Innovative technology features
- Robust writing strand
- In-depth vocabulary instruction
- Substantive fluency instruction and practice
- Activities designed to foster student engagement at all levels
- Award-Winning quality literature
- Explicit instruction supported by progress monitoring
- Leveled Readers for fluency, comprehension, vocabulary
- Leveled Readers for Science and Social Studies
- Intervention Guide to Differentiate Instruction
- English Learner Support
- Abundant cross-curricular activities
- Skills traced at each grade level
- Full professional development services
- Scientific research basis backed by forty-five years of proven results

## Benefits

*SRA ;Imaginalo!* provides the resources, activities, and materials you need to reach and engage every learner at every level. Using the features provided in *SRA ;Imaginalo!* students are able to develop critical reading and writing strategies and skills needed for success.

- Students understand not just how to read and write but the meaning and purpose

of what they are learning

- Meaningful results to ensure students progress
- Allows for more time on task
- Provides a framework to define the intensity and remediation required to bring students to grade level
- Reaches every learner at every level
- Teaches students to think, question, and investigate
- Maximizes student performance to meet Adequate Yearly Progress
- Integrated technology makes teaching easier and learning fun
- Students acquire the skills, knowledge and strategies they need to become skilled writers
- Introduces students to new words and teaches a range of strategies for learning, remembering, and incorporating unknown vocabulary words into their existing reading, writing, speaking and listening vocabularies
- Ensures automaticity, accuracy and prosody
- Motivates to ensure students are learning
- Exposes students to a variety of genre
- Builds fluency, comprehension, and vocabulary with fiction and nonfiction selections at four different reading levels
- Reinforces vocabulary and comprehension skills introduced in the lesson through content area reading
- Activities to ensure English Learner success
- Students make connections between reading lessons and content-area-subjects
- Provides an easy to use format of when skills are introduced, revised, practiced, and assessed
- Ensures improved teacher confidence and progress in student performance
- Success for all students!

This program provides guidelines and research-based approaches for implementing instruction to ensure optimal benefits for all students, including those with special learning needs. *SRA ¡Imagínalo!* provides a reading/language arts curriculum with scaffold support throughout all parts of the program, allowing for Spanish-speaking students to transition into any English Reading/Language Arts program and or English-speaking students to transition into any Spanish Reading/Language Arts program.

F. Describe how the effectiveness of the curriculums will be evaluated.

The effectiveness of the curriculums will be evaluated by: Multiple testing formats are used to assess student growth and results in a variety of ways, including:

- Paper assessments – multiple choice – Short answer – Extended response
- Teacher-directed questions – Oral fluency – On-demand writing prompts

**Evaluation Criteria: Curriculum Plan**

Reviewers will look for a curriculum plan that:

- Provides a clear and coherent framework for teaching and learning;
- Is research-based;
- Is consistent with the school's mission, educational philosophy and instructional approach;
- Will enable students to attain Next Generation Sunshine State-Common Core Standards and receive a year's worth of learning for each year enrolled, and
- Will be appropriate for all students at all levels.



## Section 5: Student Performance, Assessment and Evaluation

- A. State the school's educational goals and objectives for improving student achievement. Indicate how much academic improvement students are expected to show each year, how student progress and performance will be evaluated, and the specific results to be attained.

### Kindergarten:

Students in kindergarten will be assessed using the Florida Kindergarten Readiness Screener (FLKRS), which measures the readiness of all children entering kindergarten so that appropriate instruction can be delivered.

Goal: 70% of kindergarten students will be considered ready for school.

### 1<sup>st</sup> and 2<sup>nd</sup> Grades:

Students in 1<sup>st</sup> and 2<sup>nd</sup> grades will be assessed using Common Core, which measures achievement in reading, mathematics and Language arts and is aligned to the Next Common Core Standards.

Goal: According to the charter goal, Mastery will be assessed at 80% of Common Core Standards.

### 3<sup>rd</sup> through 5<sup>th</sup> Grades

According to the Florida A+ School Grading System each school measures individual students success and effectiveness of the curricula by students performance on the Common Core. The Common Core individual student performance data is then combined to measure the school's success. The number of points a school accumulates is then equated to an overall school grade based on the percent of students meeting high standards in reading, mathematics, science and writing, the percent of students making annual learning gains in reading and mathematics, and the percent of the lowest 25% of student making annual learning gains in reading and mathematics. To end this, the school will earn a school grade of a "C" in year one, with incremental goals and objectives in year two, toward moving at least one letter grade or (maintaining an "A") and making an annual measureable objective outcome by three year. In addition to the school wide goal of earning a school grade of a "C", the school will meet the following:

**Objective:** The school will make annual measureable objectives outcome with the lowest 25% in reading and mathematics as defined by the Florida A+ Plan.

Students will demonstrate academic improvement and success by either meeting high standards or measureable Objectives outcome as defined by the Florida A+ Plan. The meeting of high standards is defined as those students who score an achievement level of three or higher in reading, mathematics, and/or science, and 3.5 or higher in writing. Making annual learning gains can be measured in three ways:

1. Improve achievement levels from 1-2, 2-3, 3-4, or 4-5
2. Maintain within the relatively high levels of 3, 4, or 5; or
3. Demonstrate more than one year's growth within achievement levels 1 or 2 as indicated by the developmental scale score of the Common Core.

The school understands and is dedicated to ensuring that all children have a fair, equal and significant opportunity to obtain a high-quality education and continually strives for academic excellence on challenging State academic standards (Next Generation Sun Shine-Common Core Standards) and the State academics assessment (Common Core). Success in meeting the above school-wide goals and objectives for year one will be measured by the following:

1. At least 79% of students will earn an achievement level of 3 or higher on the reading portion of the Common Core.
2. At least 63% of students will make annual learning gains in reading as defined by the Florida A+ Plan.
3. At least 60% of the lowest 25% in reading will make adequate progress as defined by the Florida A+ Plan.
4. At least 79% of students will earn an achievement level of 3 or higher on the mathematics portion of the Common Core.
5. At least 60% of students will make annual learning gains in mathematics as defined by the Florida A+ Plan.
6. At least 85% of the lowest 58% of the lowest 25% in mathematics will make adequate progress as defined by the Florida A+ Plan.
7. At least 85% of 4<sup>th</sup> grade students will earn an achievement level 3.5 or higher on Common Core Writes.
8. At least 50% of 5<sup>th</sup> grade students will earn an achievement level of 3 or higher on the science portion of the Common Core.

In addition:

- A. All students will maintain a portfolio demonstrating and charting improvement and mastery of skills required at that grade level. This portfolio will be a part of the

Individual Learning Plan, which is the collection of parent, student, and teacher conference. These plan establishment academics goals for each individual student in relation to his/her performance and progress.

Year 1:

The school-wide goal for year one is set with the assumption that the longer a student stays with the school as he/she is promoted, the higher the performance of the student, and the school. It is the school's intention to exceed the year one goal of earning a school grade of a "C". Goals in year two and beyond will be based on meeting or exceeding the baseline achieved in year one.

Year 2:

With the assumption that the school will maintain enrollment in year (2) two, the School will sustain momentum by earning a school at or above an "B" while also maintain Annual Measureable Objectives Outcomes as defined by NO Child Left Behind (NCLB).

- Objective: The school will decrease the percent of students NOT proficient in reading and mathematics by 7% from the previous year's FCAT 2.0 results. Likewise, making an increase on Common Core

Year 3:

- The School will maintain a school grade of an "A".
- The school will maintain Annual Measureable Objectives outcomes as defined by No Child Left Behind (NCLB)
- Objective: The will decrease the percent of students NOT proficient in reading and mathematics by 7% from the previous year's FCAT 2.0 results. Likewise, making an increase on Common Core.

In order to measure a student's success in meeting these goals, a variety of assessment methods from simple daily observations of students by a teacher in the classroom to highly sophisticate standardized tests will be used. The school will measure students academics improvement through a combination of teacher created formative assessment will involve the traditional assessment of students through teacher-made and assessed classroom methods. Examples of teacher-made formative assessments include but not limited to: (1) Teacher-made content tests; (2) student portfolios; (3) Journals; (4) Teacher observation and (5) writing samples.

Teachers are required to assess students throughout the year, collect and analyzed the data, make appropriate changes to individual students or class instruction, teach, re-teach, assess and again modify or intensify instruction to meet the needs of students. However, analyzing student data creates curriculum decisions.

Formal testing will assess student academics improvement. Student's academics improvement will be measured on an on-going basis. Also, annual student academics improvement gains will be measured by the comparison of student learning gains on the FCAT 2.0 (3<sup>rd</sup> through 5<sup>th</sup> grade) as we transition to Common Core.

Teachers will utilize assessment as outlined in the Student Assessment section of this Charter Application to measure students' progress toward mastery of the Common Core Standards as Common Core is fully implemented in 2014-2015 during the charter first year of operation. Each assessment has its own measure of proficiency, mastery and/or on, below or above grade level determinacy.

B. Describe the school's student placement procedures and promotion standards.

The school will follow the pupil placement and promotion standards set by the District in accordance with the Florida statutory requirements.

C. If the school will serve high school students, *describe the methods used to determine if a student has satisfied the requirements specified in section 1003.428, F.S., and any proposed additional requirements.*

The charter school will not serve high school students.

D. Describe how baseline achievement data will be *established*, collected, and used. *Describe the methods used to identify the educational strengths and needs of students and how these baseline rates will be compared to the academic progress of the same students attending the charter school.*

Baseline achievement data will be collected from Florida Progress Monitoring and Reporting Network and previous year's FCAT 2.0 scores and further establish through Florida Assessment Instruction in Reading and numeracy diagnostic assessment according to the student grade level. This data will be used to establish baseline assessments and students' performance data will be

used to create the Individual Learning Plan which is created with all stakeholders (administration, student, and parent) with the information needed to determine prior rate of academic progress, to identify students' current strengths and areas of need, and to effectively target instruction. The District will provide the school, prior to the beginning of each school year and upon request during the school year, all student performance data and cumulative records for all incoming students. Teachers and other key stakeholders will have access to student performance data disaggregated by school, grade level, individual teacher, and/or individual student via Student Information System. This information will be used to determine student placement and students' background knowledge, as well as to make informed decisions about instructional focus and strategies to best meet the needs of each student.

### Individual Learning Plan

All students will have an Individual Learning Plan (ILP). The ILP is designed to track an individual student's strengths and weakness and cumulative progress in attaining a year's worth of learning at a specific grade level. The plan's development is a collaborative effort among the teacher, parent, student and other staff involved with student's academic achievement. The ILP identifies the student's strengths and weakness and lists for improvement.

The students in Grades K-5 will consider the following information when assessing the student's strengths and weakness:

- The student's academics academic performance prior to his/her enrollment
- The results of any achievement testing
- Examples of the student's work
- An oral or written statement from the student about what they have learn and a parent statement about how their child learn best (e.g. in a quiet place, working in groups, etc.)
- Reports and observation from the student's teachers
- Information and suggestions from the student's parents

Projects, assignments, tests and any other information that indicate mastery of specific skills will be collected in the student's portfolio as evidence of progress made. A measure of each student's rate of academics gains will be determine at the end of the year via their individual portfolio and the comparison of Common Core learning gains.

- E. Identify the *types and frequency* of assessments that the school will use to measure and monitor student performance.

The school considers evaluation and assessment to be wide-ranging and continuous effort. Proper assessment verifies that students have successfully acquired crucial skills and knowledge. Assessment of student performance in core academic areas will be achieved in various ways, depending on the subject area. To ensure efficient collection and transfer of student performance data; the school will cooperate with sending schools, including district school, in obtaining all necessary records and students information. This process begins with parents signing a release of record forms, which is sent to the sending school with a request for records. With the release of records the student is withdrawn from the sending school and entered into the student information system and the district computer system as enrolled in the charter school. In cases, where a student has an IEP, articulation or review meeting will be scheduled with appropriate district personnel in accordance with student's IEP. The school would welcome an opportunity to participate in any other student articulation or migration processes conducted by the district to ensure a smooth transition of students and parents from a district school to the charter school.

Listed below are measurement tools that will be used for assessment purposes. The assessment tools listed below do not limit the school from incorporating other measures that may be determined necessary to support the mission of the school:

Criterion Referenced Assessments:

- State Mandated Assessment-Common Core. Due to Common Core will fully be implemented in first year of operation 2014-2015. The charter school will teach to the common core standards to prepare our students for Common Core
- Criterion Referenced Performance tests are created based on common core standards: test specifications. Administrations include both pre and post testing measurements administered in the areas of reading, writing, science, and mathematics. These performance tests include weekly standard assessments through the school curriculum that is aligned to Common Core Standards.
- Weekly standards Assessments may include some objective questions for quick check of content material, as well as essay type questions that require critical

thinking and writing skills. These assessments are aligned to the curriculum maps and measure mastery of standards included in the unit.

- Writing Prompts will be administered regularly to measure progress in components of effective writing. Mastery of competencies outlined by the Florida Writes (School wide and addressing 4<sup>th</sup> graders). In addition, writing skills are embedded into the reading curriculum as well.
- Teacher made tests (including pre and post test)

#### Ongoing Formative Practice Assessment

- Achievement of goals and objectives in the student's Individual Learning Plan.
- Quarterly Progress summaries
- Journals
- Teachers observation
- Anecdotal records of the student's performance
- Attitude inventories

#### Baseline Assessment

FCAT 2.0 will be used as baseline assessment provides all stakeholders with information needed to identify students' strengths and weaknesses and to effectively target instruction. Baseline assessments include but are not limited to the Florida Comprehensive Assessment Test (3rd through 5<sup>th</sup> grade), Florida Assessment for Instruction in Reading (FAIR and FLKRS K-2<sup>nd</sup> grade), numeracy diagnostics or other diagnostic assessments.

#### Florida Assessment for Instruction in Reading

Florida Assessment for Instruction in Reading, available to k-12 public school, was developed by the Florida Center for Reading Research in collaboration with Just Read, Florida! This assessment system will provide teachers screening, diagnostic, and progress monitoring information that is essential to guiding instruction.

The Assessment System can be administered three times yearly and is augmented with a Board Diagnostic Inventory for Grades K-2, a Diagnostic Toolkit for grades 3-12, and Progress Monitoring measures for all grades. Two brief Board Screening tasks are available for administration to all students in order to identify those most likely to be on or above grade level in reading by the end of the year. In grades K-2, the screening task includes letter sounds, phonemic awareness, and word reading. In grades 3-12, the screening tasks include an adaptive reading comprehension

measure. This reading comprehension Assessment Test and will also provide a Lexile score for each student. This data will be used in the Data Conference to meet the academic needs of each student.

### **Common Core**

During the charter first year of operation Common Core will be the foundation of the statewide assessment and accountability program. The Common Core includes grades 3-8 assessments in reading and mathematics; grades 5 and 8<sup>th</sup> science, and writing in grade 4<sup>th</sup>. During the first year of on Common Core the students achievement data will be used to report educational status and annual progress for individual students, schools, district, and the state. Common Core measures student performance on selected benchmarks in reading, science, and mathematics as defined by the Common Core Standards. The Standards articulate challenging content that Florida students are expected to know and skill areas they are expected to perform. The administration of Common Core is “summative” in nature. The results are distributed to the school and the parents and are the basis for the A+ Plan School Grades.

### **Florida Kindergarten Readiness Screener (FLKRS)**

The Florida Kindergarten Readiness Screener (FLKRS) is administered to assess the readiness of each child for kindergarten. The FLKRS includes a subset of the Early Childhood Observation System (ECHOS) and the first two measures of Dynamic Indicators of Basic Early Literacy Skills (FAIR) for kindergarten (letter naming and phonemic awareness) to gather information on a child’s development in emergent literacy.

### **Progress Monitoring Plan (PMP)**

The charter school Progress Monitoring Plan (PMP) will be designed to provide students, parents, teachers, and administrators with specific academic intervention information on 4<sup>th</sup> -5<sup>th</sup> grade students and retained 3<sup>rd</sup> grade students who performance below level 3 on the Common Core during our first year of testing; 1<sup>st</sup>-3<sup>rd</sup> grade students who performed at or below the 25<sup>th</sup> percentile on the standardized test; and Kindergarten students who are not demonstrating adequate progress. The PMP lists students’ areas of academic weakness and describe interventions that can implement in the areas of writing, reading, mathematics or science. Each student meeting the criteria above must have a PMP. All stakeholders must review the PMP after at least 12 weeks of instruction, in order to assess whether implemented strategies are increasing students achievement in the identified area.



The district will provide prior test scores to the charter school. The administrator of the school will provide teachers and the leadership team with student's data that identifies the lowest 25% in their school from individual students prior test scores. The lowest 25% in reading is generated in order to assist teachers in targeting students who need remedial instruction. This not meant to identify the lowest 25% in the school grade calculation but is meant to identify students who need academic support. The school will administrated benchmark test according to grade level which is given within the first month of school, individual student strengths and weaknesses can be identified quickly and a PMP generated in order to ensure classroom instruction is geared toward meeting the needs of each student. This allow students, parents, teachers and administrators to re-evaluate individual students' academic achievement in a more time efficient manner. Recognizing areas of strength and weakness in a timely manner is vital to making sure students have enough instructional time to practice to solidify their understanding before reassessment occurs. If a student need multiple specialized plans, such as Progress Monitoring Plan, Individual ELL Plans, Educational Plans for Gifted Students, or Individual Education Plans for ESE Students, members of committees will overlap so that communication among members and alignment of plans can be ensured and carried out so students are making progress to meet grade level expectations.

F. Describe how student assessment and performance data will be used to evaluate and inform instruction.

The school addresses four components of data driven instruction, Screening, Diagnosis and Differentiate, Monitor Progress (analysis), and Measure outcome (action). The use of student assessment and performance data is vital to the screening of the school as evidenced by our Education Model, a continuous improvement process that is not only used to improve student learning and achievement, but is also used to evaluate and inform instruction. The data driven cycle: Screening, Diagnosis and Differentiate, Monitor Progress (analysis), and Measure outcome (action) which is indispensable for increasing student achievement, is deeply embedded in the school's educational design and is a top priority for school wide achievement. Our school leader uses a simple but highly effective years calendar, which they display publicly and refer to constantly, so that everyone in the school community-including students and families know when important steps in the data cycle will take place. Even the head of school plans to carve out time for the assessment, analysis, and action through scheduled data discussions with mentor teachers and Governing Board as well as any professional

development teachers needs to succeed in each part of the cycle. Teachers use the data from the curriculum benchmark test and Florida Assessment for Instruction in Reading to differentiate instruction of specific skills through various instructional and regrouping strategies to ensure that individual student needs are addressed; this is data-driven instruction. To evaluate student learning and the effectiveness of instruction, the teacher will give students formative assessment on those specific skills. After itemized analysis of each assessment (benchmark Test), the teacher report feedback to students and parents through the charter school student information system and verbally in order to update the students' Individual Learning Plans. Based on the results of the assessment, the teacher then decides to either re-teach specific skills not mastered, or go back to baseline assessment to activate students' background knowledge on the new skill to be introduced. Continual monitoring of student progress will be also be provided by administering the curriculum benchmark test. Also, FAIR at least three times during the school year (K-2<sup>nd</sup> grade), with first administration being a pre-test to establish a baseline, and the last administration being a post-test to determine academic progress achieved. On the other hand, FCAT 2.0 will be used as a practice test that will be administered throughout the year such as DOE mirror FCAT 2.0 tests to help the charter prepare for Common Core, these test are administered periodically prior to the (Common Core) providing teachers with an updated evaluation of student learning on specific (4<sup>th</sup> grade for writing and (3<sup>th</sup> and 5<sup>th</sup> grade for reading, math, and science).

- G. Describe how student assessment and performance information will be shared with students and with parents.

Student assessment and performance information will be shared with students and parents in multiple ways. Teachers will update Individual Learning Plans and/or Progress Monitoring Plans as well as reflect data on the Report Cards and discuss student progress via student/teacher and teacher/parent Data Conference. In addition, the charter school will design and implements the student information system, a web-based tool to assist in the daily communication and information maintenance of the school. This tool can be accessed from any computer with Internet access. The Student Information System will be designed to be tool for administrators, faculty members, parents and students. Each different type of school community member can be given access to the Student Information System and what they are able to view will change depending upon their authorization level. Parents can view their child's assignments and cumulative grades and communicate via electronic mail with classroom teacher. Our school will emphasizes parent

involvement and empowers students and parents to share responsibility in reaching academic goals; therefore, it is imperative that we effectively share performance data with students and parents.

#### **Evaluation Criteria: Student Performance, Assessment and Evaluation**

Reviewers will look for:

- Measurable educational goals and objectives that set high standards for student performance.
- Promotion standards that are based on high expectations and provide clear criteria for promotion from one level to the next, and for graduation (if applicable).
- Evidence that a range of valid and reliable assessments will be used to measure student performance.
- An assessment plan that is sufficiently frequent and detailed to determine whether students are making adequate progress.
- Evidence that data will inform decisions about adjustments to the educational program.
- Plans for sharing student performance information that will keep students and parents well informed of academic progress.

### **Section 6: Exceptional Students**

- A. Please indicate the level of service that the school will provide to students with disabilities by selecting from the list below.
- The school will serve students with disabilities whose needs can be met in a regular classroom environment (at least 80% of instruction occurring in a class with non-disabled peers) with the provision of reasonable supplementary supports and services and/or modifications and accommodations.
  - In addition, Academic Help Session will be available if needed:  
The school will request for low-performing students or students with disabilities to attend the help sessions to get additional help in academic areas during office hours throughout the week to assist students in need of extra practice. Teachers are asked to be available outside of instructional periods. This extra help with the students is critical for those who need a structured practice environment;

nevertheless provide uninterrupted feedback throughout the educational process.

- 
- B. Describe how the school will ensure that students with disabilities will have an equal opportunity of being selected for enrollment in the charter school.

The school strongly believes children with disabilities should access an inclusive, quality and free educational environment on an equal basis with others in the communities in which they live. It is a responsibility of all of us to ensure that this right is fulfilled. We also believe that a sustained effort should be made to reduce prejudice, stigma and discrimination against children with disabilities. To address societal perceptions and change attitudes towards them advocacy, social mobilization and communication for behavior and social change interventions are necessary. On the school behalf, a sustained effort will be made to reduce prejudice, stigma and discrimination against children with disabilities. Therefore, students with disabilities will have an equal opportunity for enrollment.

- C. Describe how the school will work with the sponsor to ensure the charter school is the appropriate placement for each student with a disability, based on the student's needs.

The school will collaborate with the sponsor to provide a Free and Appropriate Public Education (FAPE) to all students with disabilities in accordance with all state and federal special education guidelines and regulation, Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act. The school will implement the same identification, evaluation, placement, and due process procedures as other schools in the district. The school will utilize a service delivery model inclusion for students with disabilities and will work with the district to determine the proper placement for the student with disabilities within the full continuum of services offered by the district. The school will ensure maximum extent appropriate; students with disabilities will be educated in the least restrictive environment (LRE). The IEP team will determine the LRE, which also will include the services and supports needed for the students with disability. The IEP team will determine the educational placement for the student with a disability and this placement decision will be based on the student's IEP. The district will ensure that a full continuum of alternative placements are made available to the same extent as other schools in the

district, to meet the special education and related service needs of students with disabilities.

As affirmed by section s 1000.05 of the Florida Statutes, and Chapter 6A-6 of the Florida Administrative Code.

This includes but is not limited to:

1. A non-discriminatory policy regarding identification, location, evaluation, and selection
  2. Free and Appropriate Public Education (FAPE)
  3. Individual Education Plans (IEP) to include IEP meetings with the parents and the IEP Committee.
  4. Section 504 Plan
- D. Describe how the school will utilize the regular school facilities and adapt them to the needs of exceptional students to the maximum extent appropriate, including the use of supplementary aids and services.

The School will utilize a service delivery model of inclusion for students with disabilities in order to support them in the least restrictive environment. The School understands and knows that it is very important that each student has the opportunity to learn and grow within his or her community so that they will be productive citizens upon graduation from the school. In providing for the educational needs of the exceptional student, the head of school, the ESE teacher and the general educational teacher will utilize the regular school facilities which are physically designed and adapted to meet the needs of exceptional students as required by the American with Disabilities Act (ADA) and IDEA. The School will work collaboratively with the School District to determine the least restrictive environment and proper placement within the full continuum of services offered by the district as the Local Education Agency.

- E. Describe how the school's effectiveness in serving exceptional education students will be evaluated.

The school's effectiveness in serving special education students will be evaluated on a continuous basis in several ways. The first way is for ESE teachers and the general education teachers to meet as a team on a quarterly basis to review progress notes on the student that they serve to determine if the student is meeting the goals and objectives of their IEP. During all IEP accommodation will be reviewed in

order to ensure that they are being applied in the general education setting. This will ensure that all teachers who service special education students within the school will focus on every student's progress. Each year, the administration, faculty and staff of the school will review all special education student data to ensure that the entire ESE program is focused on student achievement as well as meeting grade level expectations. On the other hand, FCAT 2.0 data and annual measurable objectives outcome data are additional ways to collect information and use to evaluate the progress of the school's special education students or any other prior test scores.

- F. Explain how exceptional students who enter the school below grade level will be engaged in and benefit from the curriculum.

It is also essential to focus on the instructional component that equates to success for students with exceptionalities who are included in general education classrooms. Although there are numerous factors that must be taken into account when designing instruction for today's students (i.e. students' background knowledge, current skill levels, interest, relevance to their lives, etc.), each lesson must be differentiated to meet the needs of the diverse students that compose the classes of our schools.

Differentiated instruction meets the needs of ALL students by responding to their varying levels of background knowledge, skill readiness, language acquisition, learning styles, interests, and response modes. The process of differentiated instruction is an instructional approach that is specifically tailored to address differing abilities within the same class. Differentiated instruction individualizes the overall lesson to maximize each learner's potential and academic success.

Differentiated instruction begins first and foremost with student assessment. Based on the needs assessment, instruction can be differentiated by content, process, or product.

To ensure that the charter will provide small groups and intensive instruction, the school will adopt the Florida Multi-tiered System of Support and Problem-Solving methods for all students. (See attachment: Appendix C)

- G. Provide the school's projected population of students with disabilities and describe how the projection was made.

The school's projected populations of students with disabilities are 10 opening with 5 available slots in k-3<sup>rd</sup> and 5 opening in grades 4<sup>th</sup>-5<sup>th</sup> grade. The projected population was based on a budget analysis utilizing at least one qualified teachers to instruct students who have various mental and physical disabilities that may impede learning, including autism, visual and hearing impairments and emotional disturbances. By creating an Individual Education Program (IEP) for each student, the Special Education Teachers are able to set goals and develop a curriculum tailored to each student's abilities as well as making sure students are making progress to meet grade level expectations.

- H. Identify the staffing plan, based on the above projection, for the school's special education program, including the number and qualifications of staff.

The School is knowledgeable of the placement and service delivery of students with disabilities. Appropriately certified teachers will serve students meeting the eligibility criteria for special education in our educational program. Based on the enrollment of students with disabilities, the school will hire trained teachers the appropriate number of teachers, to ensure adherence to the Federal and state guidelines for class size and caseload, to ensure all necessary IEP services are being meet and implemented.

The school will include among its staff, teachers who will be gifted certified/endorsed and who will participate in professional development opportunities with the State and with District schools so that guidelines and procedures established by the District are implemented and followed. If additional services are needed the proposed charter will be provided through collaboration with the sponsors.

The school will provide a comprehensive professional development program for the teachers, but the school will participate in the necessary training provided by the district for data systems, compliance, reporting, and implementation of necessary Exceptional Student Education services. The school will participate in the district contact meeting for Exceptional Student Education services to foster clear communication and implementation of necessary services. Ongoing professional development, either within the district or by outside source, for the implementation

of Response to Intervention (Rtl) will be provided for continuous improvement of interventions provided to all students.

I. Describe how the school will serve gifted and talented students.

Gifted and talented students are defined as “Students, children, or youth who give evidence of high achievement capability in areas such as intellectual, creative, artistic, or leadership capacity, or in specific academic fields, and who need services and activities not ordinarily provided by the school in order to fully develop those capabilities.” (No Child Left Behind, 2002). Students who have been identified and qualify for Gifted Education Program each have an Educational Plan written yearly which includes a statement of the present levels of education performance of the child, a statement of goals, including measurable short-term instructional objectives, a statement of the specific services to be provided to the child, and appropriate objectives, criteria, and evaluation procedures and schedules for determining whether the objective are being accomplished. Development of, the Educational Plan process, will build parent/school relationship, provide a forum for discussing student need beyond the general curriculum, facilitating changes in instruction and classes, and determine if a goal has been met and/or should be rewritten. An effective gifted program will show that the students it serves have successfully met their goals and continuously build on current strengths and weakness. An effective gifted education program will focus on writing goals that are high but achievable, continuously reviewed, created with student and parent input, evaluated for successful completion, and build on each student’s strengths and weakness.

In addition to continuously monitoring the Educational Plans of our gifted students, teachers will analyze the benchmark test results of our gifted student population each quarter. After determining enrichment areas, teachers will work with the Imagine It! And Excel Math Curriculum to determine: instructional focus, strategies, and curriculum resources for enrichment during the six weeks between benchmark tests. At the end of the year, several sources of data will be considered in evaluating our services to gifted students. Benchmark testing data, and classroom assessment records will be analyzed to determine areas in which our students need challenging goals and higher levels of enrichment.



## Evaluation Criteria: Exceptional Students

Reviewers will look for:

- A clear description of the level of service the school will provide to students with disabilities.
- A clear description of how the school will ensure students with disabilities will have an equal opportunity of being selected for enrollment.
- An understanding and commitment to collaborating with the sponsor to ensure that placement decisions for students with disabilities will be made based on each student's unique needs.
- An appropriate plan for evaluating the school's effectiveness in serving exceptional students, including gifted.
- A realistic enrollment projection (SWD) and a staffing plan that aligns with the projection.

## Section 7: English Language Learners

- A. Describe how the school will comply with state and federal requirements for serving English language learners, including the procedures that will be utilized for identifying such students and providing support services.

The mission of the ESOL program is to prepare and successfully equip bilingual, bicultural and bi-literate students to meet the needs of their global community. Staff with ESOL certification/endorsement in accordance with the policies and procedures of the State of Florida and the District will serve students identified as having limited proficiency in English.

English Language Learners (ELLs) are identified through the registration process. At the beginning of registration, parents are given a Home Language Survey to identify potential ELLs. Those students whose parents respond affirmatively to any questions are referred to the English for Speakers of Other Languages (ESOL) liaison for language screening. The mission of the ESOL program is to prepare and successfully equip bilingual, bicultural, and bi-literate students to meet the needs of their inclusive community. . Staff with ESOL certification/endorsement in accordance with the policies and procedures of the State of Florida and the District will serve students identified as having limited proficiency in English. Assessment instruments used will follow the established guidelines and procedures of the District.

In order to promote both literacy and proficiency, the ESOL program will provide ELLs with English Language Development instruction that is age and grade appropriate and is tailored to the student's English proficiency level. ELLs will be

59

in a climate that promotes not limited to listening, speaking and reading but also writing skills. ELLs will receive comprehensible instruction for the core curriculum so that they can make academic growth comparable to those native English speakers as documented by individual and group data.

Galloway Academy (Foregin Language Immersion School) offers English Language Learners (ELLs) student's instructional services through an English Immersion Program mainstream/inclusion instructional delivery model. Mainstream/Inclusion instruction provide to ELL students is equal in amount, sequence and scope to the instruction provide to the non-ELL students at the same grade levels. Instruction is supported through the use of ESOL instructional strategies. In addition, the curriculum, textbooks and other instructional materials used by ELL students are comparable to those used by their non-ELL counterparts.

Students meet the English Language Proficiency Standards on their language proficiency level. Nevertheless, State adopted language proficiency texts are supplied in addition to regular classroom text enable teachers to instruct students on their current level of language proficiency. This allows teachers to assign grades in English/Language Arts, communications skills and reading/writing level at the language acquisition stage at which the student is currently functioning. This grading on the appropriate language development level, using a variety of instructional sources, provides optimal opportunity for promotion. In providing additional services, the school reading curriculum will be taught in both English and Spanish.

- B. Identify the staffing plan for the school's English language learner program, including the number and qualifications of staff.

In compliance with Florida State Law, META requirement, and the META Consent Decree, the School's teachers are required to participate in training when they have an English Language Learner (ELL) assigned to their class. We will provide adequate staffing of certified ESOL teachers, based on our student population, including an ESOL liaison for the school. Teachers will adhere to the following state requirements:

**Classification 1 Teachers:**

- Certification in another subject appropriate to the teaching assignment
- Complete 300 in-service points, or 15 semester hours of college credit through the courses listed below:
  1. Methods of Teaching ESOL
  2. ESOL Curriculum and Materials Development
  3. Cross-Cultural Communication and Understanding
  4. Testing and Evaluation of ESOL
  5. Applied Linguistics
- Experienced Teachers have 6 years of completion of ESOL Endorsement
- Beginning Teachers have 6 years for completion of ESOL Endorsement

**Classification 2 Teachers:**

- Hold certification in a subject appropriate to the teaching assignment
- Complete 60 in-service points or a 3-semester hour college credit ESOL Strategies course
- Experienced Teachers have one year to complete
- Beginning Teachers have two years to complete

**Classification 3 Teachers:**

- Hold certification in a subject appropriate to the teaching assignment
- Complete 18 in-service points or 3-semester hour college credit ESOL Strategies course
- Experienced Teachers have one year to complete
- Beginning Teachers have 2 years to complete

**Classification 4 Administrators and Student Services Coordinator:**

- 3 semester credit hours or in-service points
- Experienced School Administrator \$ Student Services Coordinator hired to have 3 calendar years to complete from hire date
- Beginning School Administrator \$ Student Services Coordinator hired have 3 calendar years to complete from hire date

C. Explain how English Language Learners who enter the school below grade level will be engaged in and benefit from the curriculum.

The English Language Learners who enter the school below grade level will be engaged in and benefit from the curriculum because the curriculum will be taught in two languages English and Spanish.

Our Students engaged and benefit from the curriculum:

SRA McGraw Hill Educational plan are completely integrated with the Differentiated Instruction Workshop activities that equip teachers with resources and opportunities for English-Language Learners (ELL), Challenge, Re-teach, and Intervention. The program's Workshop Kit includes manipulative and games students use to practice and refine their skills in a fun and engaging manner.

ELL students also benefit from the SRA McGraw Hill Educational Plan, which includes physical examples that are needed to reinforce English and to transition from Spanish to English.

*SRA ¡Imagínalo!* Is an elementary Spanish reading and language arts program that takes imagination and effective reading instruction to new levels. *SRA ¡Imagínalo!* Is a companion program to *Imagine It!* and gives teachers tools that make it easy to teach and fun for students to learn. Students learn to read in Spanish by using a syllabic approach.

This program provides guidelines and research-based approaches for implementing instruction to ensure optimal benefits for all students, including those with special learning needs. *SRA ¡Imagínalo!* provides a reading/language arts curriculum with scaffold support throughout all parts of the program, allowing for Spanish-speaking students to transition into any English Reading/Language Arts program and or English-speaking students to transition into any Spanish Reading/Language Arts program.

Likewise, This *SRA ¡Imagínalo!* Is an elementary Spanish program allows the charter to meet the mission of the charter which is: The focus will be on giving teachers more opportunities to teach students how to effectively read, write, problem-solve, and communicate (emphasizing the importance of fluency in a foreign language: Spanish, with daily lessons in this language incorporated into our class schedules).

Our teachers will be trained:

1. Determine and use appropriate instructional methods and strategies for individuals and groups, using knowledge of first and second language
2. Apply current and effective ESOL teaching methodologies in planning and delivering instruction to ELL Students
3. Locate and acquire relevant resources
4. Select and develop appropriate ESOL content according to student levels of proficiency in listening, speaking, reading, and writing, taking into account: (1) basic interpersonal communication skills (BICS), and (2) cognitive academics language proficiency skills (CLAPS) as they apply to the ESOL curriculum.
5. Evaluate, select, adapt, and employ appropriate instructional materials, media and technology for ESOL at elementary level.
6. Design and implement effective unit plans and daily lesson plans, which meet the needs of ESOL students within the context of the regular classroom.
7. Create a positive classroom environment to accommodate the various learning styles and cultural background of students.
8. Use formal and alternative method of assessment/evaluation of ELL students, including measurement of language, literacy and academic content metacognition.
9. Administer tests and interpret test results, applying basic measurement concepts
10. Apply essential strategies for developing and integrating the four language skills of listening composition, oral communication, reading and writing.

**Evaluation Criteria: English Language Learners**

Reviewers will look for:

- Demonstrated understanding of state and federal requirements regarding the education of English language learners.
- Sound plans for educating English language learner students that reflect the full range of programs and services required to provide all students with a high quality education.
- Demonstrated capacity to meet the school's obligations under state and federal law regarding the education of English language learners.

## Section 8: School Climate and Discipline

- A. Describe the school's planned approach to classroom management and student discipline.

Classroom management is an integral part of ensuring an effective learning atmosphere for elementary students. When teachers properly manage their classrooms they establish control so that students are aware of what types of behaviors are acceptable and which ones are not tolerated. In effect, a well-managed classroom makes it easier for students to focus on their education and succeed with coursework.

### Classroom Guidance

- One way for teachers to establish classroom management is by introducing students, from the first day, to classroom guidance. Classroom guidance is a set of standards and expectations that are developed by the teacher and designed to maintain order and respect among students. An example of a guidance expectation is the concept of retaliation. If a student bullies another student, the victim does not have the right to bully back or retaliate against the bully. Classroom guidance is best taught through activities that engage students and get them to think about appropriateness and best choices. These lessons are valuable for students to learn classroom etiquette, such as how to not disrupt others while they are learning.

### Classroom Rules

- Rules are different than guidance, because they are hardcore facts instead of teaching students how to interpret and react to particular situations. The charter school teachers will establish a set of classroom rules so that their school room does not become a mecca for chaos. Classroom rules should be easy for students to understand and straight to the point, such as, "No interrupting others," and, "Always ask permission to use the facilities." Rules also add a sense of accountability to students; if a student is "unruly," the teacher has a direct reference of the rule that was broken.

### Strengths-Based Approach

- Teachers try to manage their classroom through a strengths-based approach. When students break a rule or make a poor behavioral decision, help them see how things can be improved the next time around rather than using a punish-approach. Elementary students may be more receptive to correcting negative behaviors when they feel supported, rather than embarrassed or shamed

### Parental Involvement

- The school's is promoting teacher to get parents involved: Do not be afraid to seek parental involvement when necessary. Classroom management does not have to be solely between the teacher and the students. An extension to the parents may be required to help correct continuous behavioral issues in the classroom. Parental involvement lets students be aware that school is not an isolated activity separate from home life. As such, parents and teachers can work together to manage rowdy children.

- B. Describe the school's Code of Conduct, including the school's policies for discipline, suspension, and dismissal.

Galloway's Academy Charter will adopt the Gadsden County School District Student Code of Conduct

#### Evaluation Criteria: School Climate and Discipline

Reviewers will look for:

- A sound approach to classroom management and student discipline.
- Legally sound policies for student discipline, suspension, and dismissal, including the school's code of conduct.

## II. ORGANIZATIONAL PLAN

### Section 9: Governance

- A. Describe how the school will organize as or be operated by a non-profit organization.

The Charter School will be subject to the control and management of the Gadsden County School Board in accordance with Section 1002.33 of the Florida Statutes. The Galloway Academy (Foreign Language Immersion School) of Business and Integrated Technology is a Florida non-profit corporation. The Governing Board is the charter applicant and is organized and operated as a non-profit corporation under the laws of the State of Florida. The founding and governing board members are not and will not seek employment of the Charter School. The charter school and its governing board will be subject to the supervision and provisions of the Gadsden County School Board and The State of Florida Board of Education, which will consist of Open and Public Meetings and Inspection of Public Records.

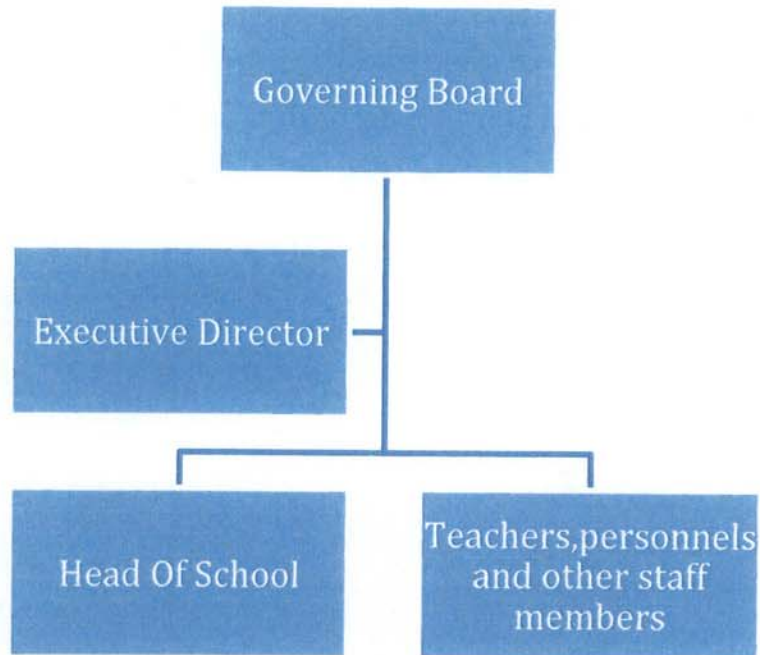
The Governing Board will follow the State of Florida Statues for open, public meetings. The meeting will be run under Robert' Rule of Order and presided over by the Chairperson of the Board. The Board will be accountable to the Gadsden County School Board, parents and students through regularly scheduled board meetings that will be advertised in advance.

According to Statues, the Governing Board will make an annual progress report to The Gadsden County School Board. The report will include: 1) The School progress toward the goals that are outlined in the Charters School's Application; 2) The information required in the Annual Report; 3) The revenues and expenditures of the school; and 4) The salary and benefit levels of the school employees.

The proposed charter is established under Reach One Teach One, INC the IRS Letter of Determination, the biographies/resumes for the Governing Board members and the Articles of Incorporation and By Laws for the Governing Board will be available.

- B. Provide an organizational chart for the school and a narrative description of the chart. Clearly describe the proposed reporting structure to the governing board and the relationship of the board to the school's leader and administration.





➤ **Governing Board Roles and Responsibilities**

- The Governing Board will preparing agendas, providing data, researching issues and complying with local, state, and federal laws and providing solution to any problems that may arise. The Governing Board will be responsible for setting, establishing, rules and regulations, policies and laws regarding the school.
- The Governing Board will be accountable to the parents, students, teachers, staff and the District during regularly scheduled board meetings. The board will be responsible in developing and implementing policies related to the school; also including specific board of directors' positions that are outlined in the by-laws.
- Polices set out by the Governing Board:
  - Academic and financial accountability
  - Report the school progress to the district
  - Review and approve audit reports
  - Ensure that the school has obtained a Certified Public Accountant
  - Documentation of the facilities in current use
  - Oversee operational policies
  - Parent & Community Relations-Having good relations with parents and community members

C. Provide a description of how the governing board will fulfill its responsibilities and obligations, including but not limited to:

- Adoption of annual budget
- Continuing oversight over charter school operations

The Governing Board establishes policies that consist along with the school mission and ensure the school operations are truthful to the terms of the school including compliance with statutes and regulations requirements.

The Governing Board will follow State Statues, Florida Sunshine Law, and the Gadsden County School Board Policy for open and public meetings. The meetings will be run under Robert's Rules of Order and will be presided over by the Chairperson.

The Governing Board shall be responsible for the development of the mission, vision and the appropriate polices to ensure that those fundamentals are established and maintained.

In compliance with the Florida Statues, the Board will make annual progress reports to the District. The report with consist of: 1) the school's progress towards the goals that are outlined. 2) The information that is required in pursuant to F.S. 229.592; 3. 3) The financial reports of the school revenues and expenditures. 4) The salary and benefits of the school employees.

The Governing Board will preparing agendas, providing data, researching issues and complying with local, state, and federal laws and providing solution to any problems that may arise.

D. Describe the proposed policies and procedures by which the governing board will operate, including board powers and duties; board member selection, removal procedures and term limits; code of ethics, conflict of interest, and frequency of meetings. If the Board has not yet developed policies, the applicant shall describe the timeline for development and approval of Board policies.

*Charter school governing boards must be guided by a set of by-laws that define how the board will operate. Applicants may include their proposed by-laws.*

The Governing Board will be accountable to the parents, students, teachers, staff and the District during regularly scheduled board meetings. The board will be responsible in developing and implementing policies related to the school;

also including specific board of director's positions that are outlined in the by-laws.

**Policies set out by the Governing Board:**

- Academic and financial accountability
- Report the school progress to the district
- Review and approve audit reports
- Ensure that the school has obtained a Certified Public Accountant
- Documentation of the facilities in current use
- Oversee operational policies and procedures

**Resignation**

Any Board member may resign at any time giving written notice of such to the board.

**Removal**

Any director may be removed from the office by the vote of the membership at any regular or special called meeting for that purpose.

**Vacancies**

Any vacancy during any term of office of the board of directors may be filled for the unexpired portion of the term with majority of the vote. All directors will hold office term for one year until the next annual meeting or resignation or removal of office.

**Public Meetings and Minutes**

The Governing Board will conduct regularly meeting. During these meetings minutes will be available for public viewing in accordance with Florida Public Records Law, Chapter 19, and Florida Statutes. Meeting information presented enrollment change and updates and any other information regarding the school.

**Conflict of Interest**

This policy will protect the Governing Board when entering an arrangement that might benefit the interest of an officer of the organization. This policy will not replace any state and federal laws governing conflict or interest to a nonprofit organization.

- E. Explain how the founding group for the school intends to transition to a governing board. (This question is not applicable if the applicant is an established governing board.)

The Governing Board is established as the Founding Board and will be comprised of the elected Board members

- F. Describe the plans for board member recruitment and development, including the orientation process for new members and ongoing professional development.

The Governing Board shall be offered a position by the Executive Director. All of the Board members will complete ongoing training in accordance with Rule 6 A-6.0784. The topics that will be covered are specified in Section 1002.33(9)(k) The Florida statues, will include:

1. Conflicts of Interest
2. Governance and Leadership
3. Charter School Law in Florida
4. Financial Responsibility
5. Government in the Sunshine Law
6. Ethics
  7. Understanding of Parliamentary Procedures
  8. Drafting Board Policies
  9. Questions that are guided for Mission Statement

The Board members will each receive a binder that will contain a copy of the by-laws, charter contract, management agreement, contact information and other important information.

- G. List each of the proposed members of the school's governing board, indicating any ex-officio members and vacant seats to be filled. For each proposed member, provide a brief description of the person's background that highlights the contribution he/she intends to make through service as a governing board member and any office of the board that individual holds.

The Governing Board proposed members are Alma Venisee (President), Millie Forehand (Vice-President) and Tara Campbell (Secretary). The Board consists of:

Alma Venisee (President):

Alma Venisee is an Executive Director of Investing in Youth in Gadsden County. Ms. Venisee, in 1997, a group of girls residing in Friendship, a community Southwest of the City of Quincy, Florida began talking to each other about how bored and restless they were. At that same time, a neighbor, **Alma Venisee**, whose only daughter had moved to Atlanta (to start her own career working with troubled youth) had a need to do “girly” things with girls. As fate brought Alma and the girls together, they talked about their boredom and restlessness. The more Alma talked with the girls she became increasingly concerned with the lack of opportunities and positive role models in the lives of these girls. Alma began meeting with them in her home twice a week.

The girls named their group “Girls With Power”. As a result of the “Girls With Power” success growth and personal development, Alma was determined to help African American youth overcome the societal ills and shortfalls rural youth encounter. Later in 1997, Alma Venisee organized and incorporated a nonprofit, “INVESTING IN OUR YOUTH, INC” and opened a second center in Atlanta, Georgia in 2012. Nevertheless, Ms. Alma Venisee intends to contribute the same leadership skills, mentoring skills and governing the governor board accordingly to help the proposed charter move in a successful direction in the Gadsden County Communities.

Mille Forehand (Vice President and Finance):

Ms. Mille Forehand volunteered several years alongside many other volunteers with local juvenile programs before establishing Crossroad Academy Charter School. Crossroad Academy is a public school of choice for parents who have children in PK – 9th grade. Crossroad Academy has been held up as a model and is recognized by the Florida Department of Education as a Distinguished Title I School and most recently received the designation as a High Performing Charter School. Crossroad has received grades in nine of the 13 years it has been open, with an A grade in five of those years and a grade of B in two of those years. Additionally, Crossroad just completed all requirements and received a recommendation for full accreditation by the Southern Association

of Colleges and Schools (SACS). However, Ms. Forehand will bring all the above quality to the proposed charter and move the charter in an effective direction.

Tara Campbell (Secretary)

Ms. Tara Campbell has served as a Director at Dick Howser Center for more than 15 years serving the Gadsden County Communities. Ms. Campbell wore many hats in order to maintain a successful center in Gadsden County. Ms. Campbell was responsibly for make sure the center was receiving: Early Intervention & Education; Developmental infant, toddler and preschool programs, Monthly parenting meetings, Parent assistance referral & coordination, School readiness programs (VPK), Onsite physical, occupational, & speech therapy services and providing Nutritious meals and snacks. Ms. Tara Campbell in tends to help the proposed charter by ensure governor meeting are schedule, parent meeting, and intervention services are being provided to those who need it and etc.

Outline the methods to be used for resolving disputes between a parent and the school.

When parents have any concerns, suggestions, and complaints they should contact the principal and request a conference with the teacher. Conferences should be at least one per semester and made before school, during planning time or at the end of the day.

When students feel they have been treated unfairly however in most cases problems can be resolved if students/parents speak with the teacher or staff member involved. If the student/parent does not resolve the problem this was and feels uncomfortable addressing the problem directly to the teacher or staff member, the student may request a conference with the Principal at any time. The student/parent may also request the presence of a third party such as a guidance counselor, resource teacher or other personnel. The parent may also be

present. If then the problem is not resolved the following steps should be followed:

1. The student/parent must present a written and signed statement to the principal written within (5) school days of the complaint. The statement should include the following information: a) description of the incident; b) date and time of the incident; c) persons involved and/or witnesses; d) location of the incident; e) attempts made to resolve the issue.
2. The principal shall respond in writing within (5) school days of the receipt of the statement. The principal shall make every effort to resolve the issue.
3. If the problem still has not been resolved at this step and the principal fails to respond in a timely manner to the student's statement the student/parent may submit the grievance to the Governing Board.
4. A meeting will be scheduled within (5) school days of receipt of the student's request for such a meeting. This meeting will include the person involved in the original action, the principal, the student, and the parents. If a decision is made at this meeting documentation of the agreed upon actions will be forwarded to all parties within (5) school days.
5. At any time, a parent(s) may withdraw their student(s) from the school and enroll them in the student's assigned district school in accordance with school/district policy.

If the school is filing the application in conjunction with a college, university, museum, educational institution, another nonprofit organization or any other partner, provide the following information:

The Galloway Academy (Foregin Language Immersion School) will not be using a partner organization

- H. Name of the partner organization.
- I. Name of the contact person at the partner organization and that person's full contact information.
- J. A description of the nature and purpose of the school's partnership with the organization.
- K. An explanation of how the partner organization will be involved in the governance of the school.

### Evaluation Criteria: Governance

Reviewers will look for:

- A governing board that is legally structured, or has a plan to organize in conformity with the laws of Florida.
- A clear description of the governing board's obligations and responsibilities.
- Evidence that the proposed governing board will contribute to the wide range of knowledge and skill needed to oversee a charter school.
- A clear, sensible delineation of roles and responsibilities in relation to governance and school management.
- A clear, sensible method for resolving disputes between a parent and the school.

## Section 10: Management

- A. Describe the management structure of the school. Include job descriptions for teachers and each administrative position that identify key roles, responsibilities and accountability.
- **Governing Board Roles and Responsibilities**
  - The Governing Board will preparing agendas, providing data, researching issues and complying with local, state, and federal laws and providing solution to any problems that may arise. The Governing Board will be responsible for setting, establishing, rules and regulations, policies and laws regarding the school.
  - The Governing Board will be accountable to the parents, students, teachers, staff and the District during regularly scheduled board meetings. The board will be responsible in developing and implementing policies related to the school; also including specific board of directors' positions that are outlined in the by-laws.
  - Polices set out by the Governing Board:
    - Academic and financial accountability
    - Report the school progress to the district
    - Review and approve audit reports
    - Ensure that the school has obtained a Certified Public Accountant
    - Documentation of the facilities in current use
    - Oversee operational policies



- Parent & Community Relations-Having good relations with parents and community members
- **Executive Director-Roles and Responsibilities:**
- The Executive Director will share the roles and responsibilities of operating day-to-day operation.
- Parent & Community Relations-Having good relations with parents and community members
- Academic and financial accountability
- Report the school progress to the district
  
- **Principal Roles and Responsibilities:**
- Student Discipline- A large part of any school principal's job is to handle student discipline. The first step of having effective student discipline is to make sure that your teachers know what you are expecting when it comes to student discipline
- Teacher Evaluator-Most principals also are responsible for evaluating their teachers'
- Performance following district and state guidelines
- Develop, Implement, & Evaluate Programs
- Schedule Setting
- Hiring New Teachers
- Parent & Community Relations-Having good relations with parents and community members
- Monitor instruction increased along with their responsibility to
- Help teachers improve their teaching.
- Change in responsibilities, principals discovered the need to more effectively evaluate instruction and Assist teachers as they worked to improve their instructional techniques.
- Monitor instruction increased along with their responsibility to
- Help teachers improve their teaching.
  
- **Teachers Role and Responsibilities:**
- Implementing Cooperative Learning in the Classroom
- Parent & Community Relations-Having good relations with parents and community members
- The teacher facilitates the learning by encouraging, prompting, interacting, and probing with good questioning techniques,

- The teacher will provide many learning manipulative and opportunities for small group learning
- Facilitate learning in the classroom

B. Outline the criteria and process that will be used to select the school's leader.

1. Must have a certification of Education Leadership.
2. Leadership experience and Teaching experience of at least 3 years
3. Expert knowledge of the curriculum
4. Knowledge of the school environment and a positive school climate
5. Ability to work with and within the community
6. Skills in using Technology to monitor the students' progress and a learning tool
7. Establish innovative and creative learning programs
8. Implement staff development and training
9. At least 3 years of experience with working with Governing Boards
10. Commitment to enabling the students to reach their personal best

Candidates that apply will go through an interview:

1. Their philosophy on education
2. Understanding of their role
3. Understand Common Core Standards and the use of data
4. Familiarity with the Charter school
5. The understanding of discipline, outreach, instructional, leadership, and supervision
6. The responses to the questions will be scored and the minimum score must be achieved in order to be considered for the position.

C. Provide a staffing plan for each year of the charter term aligned with the school's projected enrollment as detailed on the cover page of this application. Each year staffs will be hired according to the enrollment at the beginning of each school term according to the school projected enrollment.

D. Explain the school's plan for recruitment, selection, and development.

The entire staff of Galloway Academy Charter School must be committed to the high academic standards of the school. The faculty of the school must work cooperatively and collaboratively with the fellow faculty members, parents, the

community and students. Teaching requires energy, creativity, and persons who possess a desire to make educating our students exciting and making a difference in their educational experience.

The Governing Board and Executive Director will insure that they are committed in recruiting, selecting, and retaining highly effective teachers. The purpose of the employment procedures and the policies is to recruit faculty and staff that contribute to the school in ways that align with the schools mission.

The No Child Left Behind Act of 2001 makes the process easier by identifying and hiring "highly qualified teachers.

The Galloway Academy (Foreign Language Immersion Charter School) is an equal opportunity employer and recruits staff by using an innovative recruiting plan. The recruitment will be advertised, locally, state-wide resources that include:

- The School website
- Job Fairs
- College Recruiting: attract and hire newly graduated teachers
- On line Job Posting Boards: select educational and job recruitment websites
- Search resume' Databases

The selection process will be an interview structure, question prompts. The interview protocol will focus on job related questions within the interviewing guidelines. The following information is a guide to the process of paper screening applications, oral interviews.

**Principal:** Responsible for the Administration of the School

- Certification of Ed Leadership
- 3 years of leadership experience
- Leadership experience and Teaching experience
- Ability to work with the community
- Experience in working with advisory boards
- Using technology as a tool for learning and monitoring students progress
- Knowledgeable of the curriculum

- Motivated to establish creative learning programs
- Committed to professional development programs for faculty and staff
- Implementing staff development and training
- Committed to helping each student to reach his/her personal best

### **Classroom Teachers**

- Bachelor's Degree or higher Education
- Positive teaching evaluation history
- Computer skills
- Ability to make learning exciting
- Understanding various teaching styles
- Able to work with parent, students, and the school staff as a whole
- Knowledgeable of subject area
- Strong written and oral skills as well as communication skills
- Committed to the academic development of each student
- Engages in continual professional development

### **Interviews**

The process for the hiring of Instructional staff will be a panel or interview assembled by the Principal. The Interviewing will consist of asking the applicant past performances and experiences. The panel will use a rubric to evaluate their responses.

The quality of effective teachers provides the foundation for the teacher selection process. The qualities are: 1) Effective teaching; 2) the teacher as a person; 3) Classroom management; 4) Planning of the daily instruction; 5) Implementing daily instruction; 6) monitoring students assessments and student expectations. These qualities are indicators for effective teachers.

### **Hiring Policy**

The interviewed applicants must complete an Employment Application and a Release of Information that allows the school to conduct a background check and employment history.

The hiring policy is offer equal employment opportunity to all qualified employees regardless to race, color, creed, national origin, age, gender, marital status, sexual orientation, veteran status, non job related disability, physical or mental handicap, or any other characteristic protected by law. Pursuant to all federal and state laws including Americans with Disabilities Act of 1990, Section 504 of the Rehabilitation Act of 1973, Fair Labor Standards Act, Equal Pay for Equal Rights Act of 1964, Age Discrimination Act of 1967, Occupation and Health Act of 1970, Patsy T Mink Equal Opportunity in Education Act, Vietnam Era and Special Disabled Veterans Readjustment Assistance of 1974, Workers Compensation and Unemployment Compensation.

### **Hiring Qualifications**

The Galloway Academy (Foregin Language Immersion Charter School) will comply with F.S. 1002.33(9)(1)4, the preferred qualifications for each instructional and student service position applicable to the School will be available for review. The information will include degree(s) that are held, past teaching experience certification and years of experience.

All employees will be fingerprinted and have background checks as required by 1012.56(2)(d) Florida statue. The support staff will include cafeteria staff, custodians, paraprofessional, secretaries, and substitute teachers, as well as other approved to support the schools various programs. The support staff will also have to be fingerprinted and have background checks done as well.

### **Certification Monitoring**

The Human Resource Department will maintain a file for all faculty and staff members. Five year renewable requirements will be monitored. Certified teachers MUST hold a valid professional certificate which will be confirmed through the [www.fldoe.org](http://www.fldoe.org) website

### **Offer of Employment**

Processes have been established to ensure that hiring is consistent with all state and federal laws that will support the school budgets. Approval will be based on the school requirements, human resources consistency, and the accountability of finances.

If the candidate completes the pre-employment requirements and desired qualifications, employment will be offered.

Once the offer is accepted, a New Hire Packet is presented to the new employee. The packet will include payroll forms, W-2, state income tax form, Employee Handbook and information related to company offered benefits.

### **Employment Offers**

Every newly hired employee will sign an offer of employment. Extensions of employment are recommended on year-to-year basis. All instructional personnel will be considered 10-month employees, but will be paid over a 12-month period. Instructional staff will begin approximately two weeks prior to the start of school and will work one week after the end of school.

### **Orientation**

All new employees will participate in a mandatory Human Resource Orientation. During this time the employee will familiarize themselves with the handbooks, vision, mission, and to review the key areas of the handbook.

### **Professional Development**

This process has been proven to be a great benefit to organizations and to individual success. The professional development will include, but not limited to:

- Employee benefits
- New Teacher Induction Program
- Professional Ethics
- Teambuilding
- Student Handbook
- Classroom Protocol
- Discrimination/ Harassment Training
- Professional Seminars/Training
- CPR/First Aid

Along with guidance the school also has in place a professional development calendar to include:

- Pre- School in service
- Staff development during the teacher planning week
- Curriculum Cadres

### **Dismissal**

The employee may resign from the school, and or the school may terminate employment without cause and without notice. Per the employee handbook the school requests a two-week notice of all resignations. The school reserves the right to dismiss employees at will, but without being in violation of state and federal laws.

#### Evaluation Criteria: Management

Reviewers will look for:

- A management structure that includes clear delineation of roles and responsibilities for administering the day-to-day activities of the school.
- A sound plan for the recruitment and selection of the school leader.
- A viable and adequate staffing plan.
- A sound plan for recruiting and retaining qualified and capable staff.

### Section 11: Education Service Providers

If the school intends to enter into a contract with an Education Service Provider (ESP)<sup>2</sup>:

Galloway Academy Charter will not contract with an Education Service Provider.

- A. Describe the services to be provided by the ESP.
- B. Provide a draft of the proposed contract between the school and the ESP including, at a minimum, proposed services, performance evaluation measures, fee structure, renewal and termination provisions, and terms of property ownership (real, intellectual and personal).
- C. Unless the ESP is the parent non-profit organization, explain why the ESP was selected, including what due diligence efforts were conducted to inform the selection and how the relationship with the ESP will further the school's mission.

<sup>2</sup> An Education Service Provider (ESP) is an organization that provides comprehensive services to a school. Organized as non-profit or for-profit companies, ESPs generally fall into two categories:

- *Educational Management Organizations* (EMOs) that provide comprehensive school management services and may provide school designs and/or educational programming as well, and
- *Comprehensive School Design Providers* that offer a replicable school model or common pedagogical, instructional and governance approach.

- D. Explain the ESP's roles and responsibilities for the financial management of the proposed charter school, if applicable, and the internal controls that will be in place to guide this relationship.
- E. Unless the ESP is the parent non-profit organization, explain how the governing board will ensure that an "arm's length," performance-based relationship exists between the governing board and the ESP.
- F. Provide a summary of the ESP's history, including its educational philosophy and

G. Provide a summary of the ESP's history, including its educational philosophy and

CO

**Evaluation Criteria: Education Service Providers**

Reviewers will look for:

- A persuasive explanation of the reasons for contracting with an education service provider.
- A persuasive explanation of how the proposed relationship with the ESP will further the school's mission.
- A clear description of the services to be provided by the ESP.
- A clear delineation of the roles and responsibilities between the school's governing board and the ESP.
- A clearly defined performance-based relationship between the school's board and ESP.

## Section 12: Human Resources and Employment

- A. Explain the school's compensation plan, including whether staff will be publicly or privately employed. (See Attachment: Appendix D)

The compensation plan for the school both internally and externally is completely research based. Research has validated that school employees believe it is very important to be eligible for pay differentiation based on performance. Research also supports the fact that people are motivated through achievement and growth. Studies indicate that not only does this contribute to the retention of high quality staff, but also this also positively impacts student's achievement. Consequently, the School will have a performance -based compensation plan that includes the following.

- Based on Student achievement incentive bonuses for teachers and staff will be provided on an as needed basis.
- Incentive based on school grade



Galloway Academy Charter School will operate as a publicly employer and will also reflect an employment practice that will seek to reflect the diversity of the community and the students.

The Governing Board believes that it is in the best interest of the school and employees to be fairly compensated for the valued work that is provided towards the criteria linked to the student's achievements. Pay scales have already been established. Starting Salary factors will be considered but not limited to:

- Base Pay
- Higher Education of a Master's or PhD

B. Describe the proposed personnel policies and procedures to which staff will be required to adhere, including expectations for participation in the school's professional development program. If personnel policies and procedures have not been developed provide a clear plan, including timeline, for the development and approval by governing board.

Required Trainings	Other Offerings (optional depending on the need of the school)
New Teacher induction: a five day seminar depending on the needs of the teachers that includes instructional methods for data driven instruction and research based on classroom management and student motivation.	
	1. Writing Effective Lesson Plans 2. Formalization of the Instructional Program
Teacher Learning Communities and ongoing community for new teachers that include monthly meetings to review and enhance the teacher's knowledge of high yield instructional strategies.	3. Development of a Comprehensive Assessment plan
Curriculum Mapping: although the process of curriculum mapping occurs throughout the school year, once a year teachers meet to discuss the notes they have taken throughout the year to see how they can improve the curriculum maps for each subject area.	4. Collection and Interpretation of Student
Master teachers then take this information to the classroom teachers to ensure that they have a successful next year by making them aware of any changes to the curriculum map.	Performance and Achievement Data.
	5. Theory of Multiple Intelligences.
Data Analysis staff development is provided to teachers to ensure that they are analyzing their students' data for maximum student achievement.	6. The Effective Teacher.
	7. Assessments and Evaluation.
	8. What Great Teachers Do Differently: 14
	things that matter most.

	9. Classroom Instruction that works: 9
	high yield strategies.
	10. Six Traits of effective writers.
	11. Using manipulative in math.
	12. Strategies for successful test taking.
	13. Best practice strategies for the classroom.
	14. Centers in the classroom.
	15. Technology in the Classroom.
	16. The Interdisciplinary Curriculum.
	17. English for Speakers of other languages
	regulations and procedures.
	18. Exceptional student education regulations
	and procedures.
	19. Research based innovative learning
	methods.

All staff will participate in a Human Resources Orientation Program where policies will be reviewed in detail and each employee will acknowledge their responsibility to adhere to School policies. Some of these policies will include harassment, discrimination, workplace violence, EEOC, safety, school ethics and conduct and other policies as outlined in the Employee Handbook. Part of each employee's performance evaluation will be based on how well they perform their job and how well they demonstrate professionalism and the values and principles of the company. Each employee will be accountable for a safe and positive work environment and learning environment for the students.

**Professional Development:**

Ensuring there are effective teachers who utilize multiple instructional strategies that will provide their students and educational environment that focuses on innovative learning methods for application of what they have

learned. This will facilitate a broad understanding of high-yield research based instructional strategies for positive results. The school will provide the following professional development trainings:

Professional development is a strategic tool for the School's continued growth, productivity and ability to retain valuable employees. Short term plans for projects, long term plans for organization, career development plans for the employee and skills building for immediate improvement in employee performance in areas of deficiency are all a part of professional development.

Nevertheless, to ensure our staff are getting the proper training and well prepared for common-core, the charter will adhere to the Florida Department of Education (<http://www.fldoe.org/schools/ccs.asp>) resources and to obtain free professional development training such as: Common Core State Standards (CCSS) videos, Professional Learning Policy Review: A Workbook for States and Districts, Achieve the Core, Illustrative Mathematics, CPALMS, Core Planner, Professional Development Toolkits: English Language Arts Common Core State Standards (K-8), Model Content Frameworks and Classroom Resources to meet the quality training for professional development to help staff transition into common core and facilitate learning in the classroom to meet state new standards. The site will also provide the following 2012 Common Core Summer Institutes: which provides the presentation and research based materials, techniques and tools to help transition to common core.

#### **Evaluation Criteria: Human Resources and Employment**

Reviewers will look for:

- A compensation plan that will attract and retain quality staff.
- Policies and procedures that hold staff to high professional standards or a plan to develop policies and procedures.

## Section 13: Student Recruitment and Enrollment

- A. Describe the plan for recruiting students, including strategies for reaching the school's targeted populations and those that might otherwise not have easy access to information on available educational options.
- To attract the school targeted population, the community and parents we first attract the parents and the community by presenting during an open house, brochures, television/commercials, radio and fliers. Galloway Academy (Foreign Language Immersion Charter School will give the parents and students the power to control their academic success: therefore we will offer a power tools that the Gadsden County School District does not offer at an elementary level: Galloway Academy Charter School will offer language immersion as part of the entire charter school. So not only do we have a head start on the Intensifying competition in the global society. Galloway Academy Charter School will be a great asset to the Gadsden County community: language immersion that represents one of the global economic powers, which lead our students to success in the 21<sup>st</sup> century.

The Governing Board understands the importance of marketing and recruiting to the parents and students. The marketing strategy begins in the immediate area and then expands to the mass market.

### **Recruitment**

Advertising to residents in the surrounding communities will be the main focus. To ensure a strong demand an application pool will be established. By using the school's Student information system this will provide an opportunity for all students applying to be admitted while also ensuring enrollment targets are met across all grade levels.

### **Marketing Plan**

The School will conduct a three phase marketing plan. This plan should achieve enrollment capacity with a low student/teacher ratio.

#### **Phase 1: Identification**

#### **Phase 2: Awareness**

#### **Phase 3: Recruitment**

#### **Phase 1: Identification**

The School will identify eligible students as stated in the Charter. Some of the indicators to identify target areas include:

- Demographics
- Local school capacity
- Local School performances

**Phase 2: Awareness**

Upon the approval of this Charter application the school will begin a mass broad marketing campaign throughout targeted areas to publish to the community about the charter schools movement and the opportunities that are available at the school. Information will be bilingually as needed for the area. Efforts will include:

- News Papers
- School website
- Local radio and television
- Town hall meetings
- Brochures about the school and programs

**Phase 3: Recruitment**

Enrollment will continue until the school is fully enrolled and staffed. At this time an extensive marketing strategy will be implemented. Efforts will include:

- Open houses and information about the school
- Continued distribution of brochures
- Attendance at job fairs
- Announcements at local university career centers
- Media announcements

B. Explain how the school will achieve a racial/ethnic balance reflective of the community it serves or with the racial/ethnic range of other local public schools.

The School will be committed to enrolling a diverse student population and shall abide by the provisions in the Florida Educational Equity Act Section 1000.05(2)(a) and the Florida Statute that forbids discrimination on the basis of

race, national origin, gender, martial statues, ethnicity, or disability. Hard to reach populations will include but not limited to:

- Availability of bilingual staff
- Website to have applications in multiple languages
- Advertise Open House in different locations throughout the community
- Production of marketing materials in multiple languages
- Posting of information in local public areas

Upon the approval of the Charter Application, the school will work to develop community partnerships that are in the best interest of both the school and the community. These community partnerships will enhance the integration of public entities that are charged with the welfare of our children increase the quality of services provided at the school. Examples of the type of partnerships we expect to develop include.

- Law enforcement agencies.
- Other public safety entities.
- Health and human services agencies.
- Not for profit organizations with child focused missions.
- Youth programs
- Chambers of Commerce
- Local businesses
- Investing in our Youth
- New Life

- C. Describe the school's proposed enrollment policies and procedures, including an explanation of the enrollment timeline, criteria and/or any preferences for enrollment, and lottery process.

The school believes in just, fair and equitable treatment of all students and in providing the best learning environment possible. The school will admit students regardless to race, color, nationality and ethnic origin, religion, sexual orientation or gender. According to section 1022.33(100(b) Eligible student that turn in their application in a timely manner shall be enrolled unless the number of applications exceed the number of capacity. Enrollment will follow Florida Statue 1002.33(15) c which includes enrolling student according to racial/ethnic

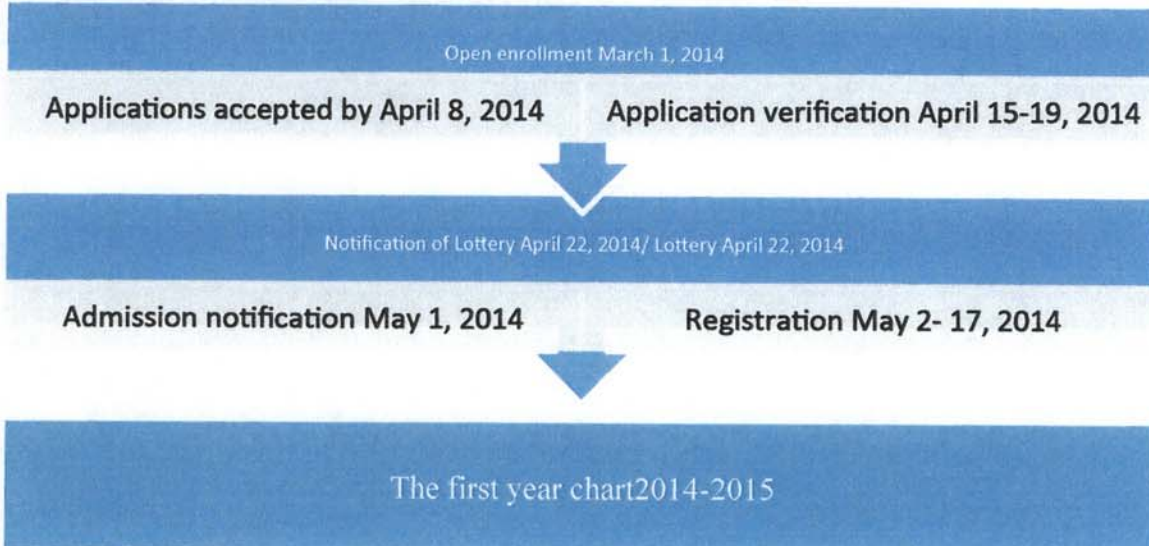
balance in FS 1002.33(7)(a) 8. In accordance with FS 1022.33(10)(d) The School may give preference to the following:

- Students who are siblings of a student enrolled in the charter school
- Students who are children of an employee or board member of the charter school
- Students who are children of Active Military personnel

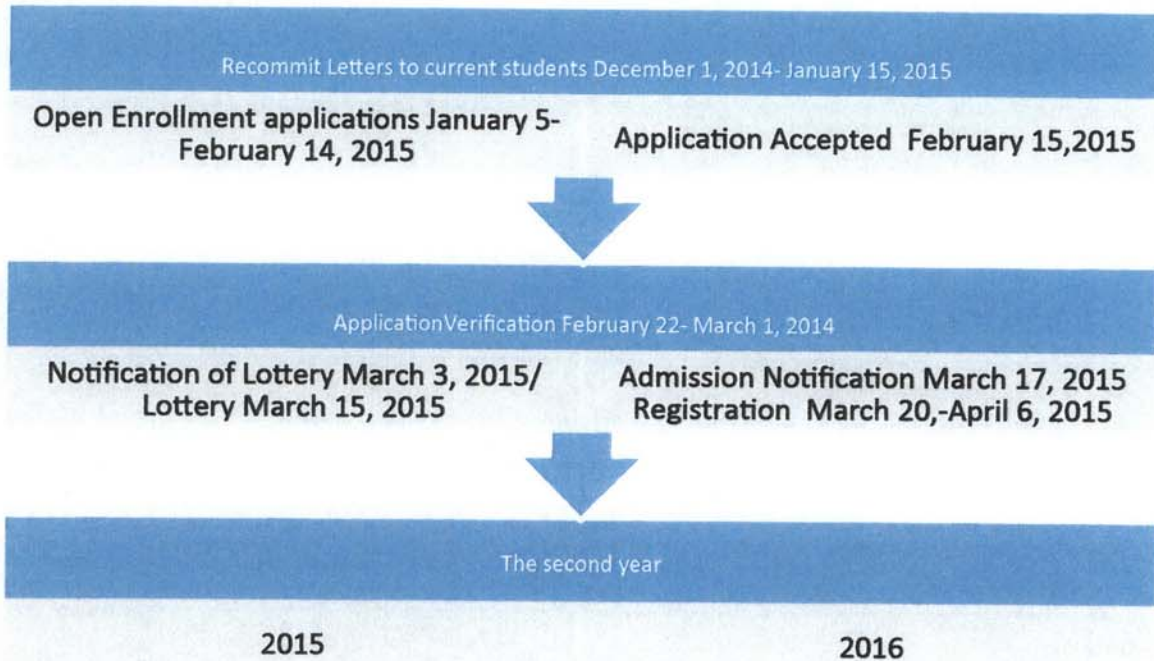
Applications for student enrollment will be made available through the schools website and also in paper form at local distribution sites. Upon the submission of an application it is reviewed for eligibility of attendance. The data will be monitored to determine a need for lottery waiting list and letters of acceptance. If there is an overflow for any grade level then a lottery will be conducted. For all accepted students the district generally requires the following:

- Request of the cumulative folder
- Report card/transcript
- Social Security number
- Birth Certificate
- Current Medical history/Shot Records

Applications will be accepted on an ongoing basis and maintained. Year 1 and Year 2 charts in that order:







**Early Registration**

Open enrollment will be established prior to opening. At the end of enrollment parents will be notified of acceptance to the school or an assigned lottery number. If capacity is not reached after the enrollment period; then applications will be accepted on first come first serve basis.

All applications will be stamped with the date and time as they are received and filed by grade level. The numbers of seats are based on the recommitment of students of prior year. Applications received after the enrollment period will be placed on the bottom of the waiting list.

The Lottery system will be generated. Notification of acceptance will be in writing no later than 30 days past the acceptance period. If the applicant decides not to attend the school the slot will be given to the next person on the waiting list in that grade level.

The School will be committed to enrolling a diverse student population and shall abide by the provisions in the Florida Educational Equity Act Section 1000.05 and the Florida Statute that forbids discrimination on the basis of race, national origin, sex, martial statues or handicap.

Enrollment will follow FS 1002.33(7)(a)8. This includes enrolling student according to racial/ethnic balance in the schools marketing plan. This effort will include the availability of bilingual staff.

### **Lottery Rules and Procedures**

#### **Rules: General**

As far as the following rules terms are defined:

- All reference to the dates that are defined as the close of Business on the date indicated
- Random method of the lottery refers to the selection of names manually as a blind drawing until all names have been drawn.
- All student not already attending the school will participate in the lottery
- Application received prior to the end of enrollment deadline are able to participate in the lottery
- Applications received after the initial enrollment will be offered first come first serve basis
- All applicant offered an seat should respond before the deadline or their name will be placed on the waiting list
- Only one lottery shall be conducted by the school which will include all grades if the applicant exceeds the excepted seats that are available
- If the number of applicant is fewer than the number of seat available there will be no public lottery

**ALL OFFERS OF REGISTRATION SHALL BE MADE IN THE ORDER OF THE LOTTERY RESULTS AND NO OFFER SHALL BE MADE TO A STUDENT THAT IS NOT ENTITLED TO THE SEAT.**

#### **Rules: Preference**

- All preference categories and entitlement shall be published and established prior to the lottery
- Applicant with a preference status can be offered a seat ahead of an applicant without
- Preferences are subject to review and verification and will be rescind if status is not verified or valid

In accordance with FS 1022.33(10)(d) The School may give preference to the following:

- Students who are siblings of a student enrolled in the charter school
- Students who are children of an employee or board member of the charter school
- Students who are children of Active Military personnel  
Siblings who are applying for the first will receive preference after one of the siblings has been accepted.

**Procedure:**

The open enrollment will be published in advance of the lottery.

- Enrollment office will select the applicants that are eligible to participate in the lottery
- The enrollment office will select the grades that need an lottery and will run the process
- Letters will be sent out to offer students acceptance into the school and the remaining students will be moved to the waiting list  
Applications received after the enrollment period will be placed on the waiting list based on when the applications were received. Date/Time will be stamped upon receiving the applications.

- D. Explain any student and/or family contracts that will be used as a requisite for initial and continued enrollment in the school. Describe if and how the school will enforce such contracts. **(See attachment family contract: Appendix E)**

Parental involvement will be fostered by a contract between the parents, students, and the school. Also the parent will be required to perform at least twenty volunteer hours per year. This will support a meaningful relationship for the student's education.

Active parental participation will be required at the School. Parental participation is essential to operating high quality charter schools. Parent participation is the key to the success of the overall program and will be solicited for the development of school goals and objectives. Parent/teacher

Organization (PTO) will be established to provide a voice for parent and community input that can be used in the development of existing schools as well as new schools and programs. PTO's will be organized each school year at the School. The PTO shall be comprised of parents of enrolled students, administrators and teachers. Parental participation in the schools' operations and governance will be fostered by a parental "contract" between the parent, student and School. Annual surveys will be distributed to parents to receive input for school improvement and satisfaction. The Student Information System provides a parent portal that will allow parents to access the real time student data, message boards and direct to teacher and administrator e-mail capability. This supports the continual and meaningful parental involvement in each student's education. PTO representatives provide regular reports to the Governing Board.

Parents will be notified via routine postings regarding the time and place of Governing Board meetings, and they will be invited to attend and participate. The School Principal will be represented at the Governing Board meetings to discuss all issues pertaining to the management of the School. Issues to be discussed will include school finance, student achievement benchmark results, institutional focus, personal issues facility issues and ancillary service issues.

Enrollment is a parent(s)/student cooperative choice, wherein a parent(s) contractually agrees to be responsible for their child/children abiding by the rules and regulations applicable to attendance, classroom participation, behavior, and uniform policy. Failure to abide by that contract may result in loss of re-enrollment opportunity the ensuing year. According to a ruling by the Florida Department of Education General Counsel.

Parental participation in the school's operations and governance will be fostered by:

- A parental contract between the parent, student and school.
- Governing Board meetings will be open to the public and notification will be disseminated per Sunshine Law.
- Parent/teacher conferences will be held to provide a forum for open discussion and to build parent/teacher understandings and support.
- Semiannual surveys will be distributed to parents to receive input for school improvement and satisfaction.

- E. Explain any other efforts to encourage parental and community involvement, if applicable. N/A

**Evaluation Criteria: Student Recruitment and Enrollment**

Reviewers will look for:

- A student recruitment plan that will enable the school to attract its targeted population.
- An enrollment and admissions process that is open, fair, and in accordance with applicable law.

**Section 14: Facilities**

If the site is acquired:

- A. Describe the proposed facility, including location, size and layout of space.

The school facility will be located at 640 South Shelter St. Quincy, Fl. 32351. This location is zoned with many existing neighborhoods. There will be a total of 6-24x36 portables and community center that is 50x40; which will accommodate the students, faculty, and administrative staff. The portables will include space to facilitate learning for grades K-5. The constructed facilities will meet all safety codes in compliance with Florida's building codes and will also be accessible for disabled students, staff, and visitors. There will be appropriate areas designated for assemblies, lunch, indoor/outdoor recreation etc. There are also areas zoned for student drop-off and pick-up and parking designated for visitors and employees. The cost of facility construction on maintenance is not the responsibility of the district.

- B. Describe the actions that will be taken to ensure the facility is in compliance with applicable laws, regulations and policies and is ready for the school's opening.

Pending approval of this charter Application, the School facility is already established and available. The facility will be privately owned and constructed by a private contractor. The District will be provided with documentation of ownership and certification that the building satisfies all requirements for fire, safety, health and accessibility for the disabled prior to beginning operations. All applicable building codes including the Americans with Disabilities Accessibility Guidelines for new building construction will be given to the district as well. The facility will comply with all building code standards and regulations adopted by the city and county in which the school is located.

- C. Describe how the facility will meet the school's capacity needs for students to be served.

The constructed facilities will meet all safety codes in compliance with Florida's building codes and will also be accessible for disabled students, staff, and visitors. There will be appropriate areas designated for assemblies, lunch, indoor/outdoor recreation etc. There are also areas zoned for student drop-off and pick-up and parking designated for visitors and employees. The cost of facility construction on maintenance is not the responsibility of the district

- D. Explain the anticipated costs for the facility, including renovation, rent, utilities and maintenance. Identify, if applicable, any funding sources (other than state and local funding) that will be applied to facilities-related costs.
- *The financial plan for the proposed school should align with the facilities-related costs described.*

The Charter school anticipated costs to rent the facilities from New Life CDC. Rent: \$ 8,000.00 monthly x 12 months = \$96, 000 that includes maintenance and renovation. The utilities anticipated cost is \$1,000.00 monthly x 12 months= \$12,000. There is no other funding source to be applied to facilities related cost.

- E. Describe the back-up facilities plan.
- *What is the alternate plan for facilities if the proposed facility is not available or is determined to be inappropriate for the school's opening?*

The school expects to follow through with the facility plan due to the facilities are already acquired. In the event that the facility Certificate of Occupancy is not issued on time. The Owner plans to defer for one year until the facility plan can be carried out ensuring compliance in all areas.

If the site is not acquired:

The site is already acquired. In the event that the facility Certificate of Occupancy is not issued on time. The Owner plans to defer for one year until the facility plan can be carried out ensuring compliance in all areas.

- F. Explain the school's facility needs, including desired location, size, and layout of space.
- G. Provide an estimate of the costs of the anticipated facility needs and describe how such estimates have been derived.
  - o *The financial plan for the proposed school should align with the facilities-related costs described.*
- H. Explain the strategy and schedule that will be employed to secure an adequate facility.
- I. Describe the back-up facilities plan.
- J. Describe the plan and methods the school will employ to comply with Florida's constitutional class size requirement.

**Evaluation Criteria: Facilities**

Reviewers will look for:

- A realistic plan for securing a facility that is appropriate and adequate for the school's program and targeted population.
- Evidence that the school has the necessary resources to fund the facilities plan.

## Section 15: Transportation Service

- A. Describe the school's plan for transportation, including any plans for contracting services. Your plan should discuss, to the greatest extent possible, the issues relevant to the school's transportation plans.<sup>3</sup>

The school will provide transportation for their students; the plans to contract transportation services in order to provide transportation to and from school for the students within the zoned bus routes. It is anticipated that the school will provide transportation to students who are located near hazardous walking conditions as defined in 1006.23. The population of students who will be offered transportation according to the above criterion is approximately 30%.

All accepted applicants are required to submit a "Transportation Request". The request will be complied, and then transportation zones and bus routes are initiated to transport the most students. Parents within established zones will be notified of route and pick-up/ drop-off. According to Florida Statutes 1011.68(5) the school is entitled to its share of program funds including transportation. The school district shall cooperate in making arrangements to guarantee that transportation is not an issue for all students who live within the distance stated in the schools Charter. The school may provide transportation is not an issue for all students who live within the distance stated in the schools charter. The school may provide transportation via a contract with the districts or private transportation. However all providers of transportation must and provide proof that all rules and regulations governing student transportation met.

### Evaluation Criteria: Transportation

Reviewers will look for:

- A transportation plan that serves all eligible students and specifies in sufficient detail the responsibilities of all parties (the sponsor, the charter school, and other applicable service providers).

<sup>3</sup> The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. (Section 1002.33(20)(c), Florida Statutes)



## Section 16: Food Service

- A. Describe the school's plan for food services, including any plans for contracting services or plans to participate in the National School Lunch Program.
- Galloway's Academy Charter School intends to use USDA National School Lunch Program that is a federally assisted meal program operating in public and not for profit private schools. The charter will contract with a contract service that provides nutritionally balanced low cost or free lunches to children school day. The school intends to contract with New Life CDC, which has a licensed kitchen to serve food. The proposed charter and New Life CDC will attend the proper training to become apart of the USDA National School Lunch Program. Therefore, the school does not intend to transport food.

### Evaluation Criteria: Food Service

Reviewers will look for:

- A food service plan that will serve all students.

## Section 17: Budget

- A. Provide an operating budget covering each year of the requested charter term that contains revenue projections, expenses and anticipated fund balances. The budget should be based on the projected student enrollment indicated on the cover page of the application. (See attachment: Appendix F)
- B. Provide a start-up budget that contains a balance sheet, revenue projections, including source of revenues, expenses, and anticipated fund balance. The start-up budget must cover any period prior to the beginning of FTE payments in which the school will expend funds on activities necessary for the successful start-up of the school. (See attachment: Appendix G)

The Charter Advancement at a108 students: FEFP @ \$742, 095.00 that is \$185, 523.00 for the first 3 months.

- C. Provide a detailed narrative description of the revenue and expenditure assumptions on which the operating and start-up budget are based. *The budget narrative should provide sufficient information to fully understand how budgetary figures were determined. (See attachment: Appendix G)*

The Charter Advancement at a108 students: FEFP @ \$742, 095.00 that is \$185, 523.00 for the first 3 months.

Advance on the students

FEFP @ \$ 61, 841.25 monthly x 3= \$185, 523.75  
\$742, 095.00 / 12 months = \$ 61, 841.25 x 3= \$185, 523.75

- D. Explain how the governing board will monitor the budget, including a strategy for addressing revenue shortfalls due to lower than expected enrollment.

Monthly meetings will be held in order for the board to monitor and review and approve budget and expenses.

- E. Provide monthly cash flow projections for the school's start-up period (i.e. from the date on which the application is approved to the beginning of the first fiscal year of operation) through the first year of operation. (See attachment: Appendix H)

- F. Describe the school's fundraising plan, if applicable. Report on the current status of any fundraising efforts, including verification of any fundraising monies reported in the school's start-up or operating budgets.

The proposed charter intends to have some fundraising activities. Here are lists of possibly fundraising activities: Family School Wide Carnival, Movie Day, Dress Down Day, and Candy Bar Sales, etc.

**Evaluation Criteria: Budget**

Reviewers will look for:

- Budgetary projections which are consistent with all parts of the application, including the school's mission, educational program, staffing plan and facility.
- A realistic assessment of projected sources of revenue and expenses that ensure the financial viability of the school.
- A sound plan to monitor the budget and make adjustments as necessary.

## Section 18: Financial Management and Oversight

- A. Describe who will manage the school's finances and how the school will ensure financial resources are properly managed.

The Governing Board will employ a Business Administrator/Administrative Assistant to set up working bookkeeping system, train appropriate staff to manage the system. The will obtain well-established process and procedures to ensure fiscal responsibility and sound internal controls. The Governing Board will approve the financial policy manual. The policy manual will include, at a minimum: establishment of a modified accrual accounting system, a chart of accounts that uses the same numbering system as the DOE, internal controls that establish segregation of duties and authorization and processing of cash receipts and disbursements, establishment of a payroll system, and process for meeting DOE data reporting requirement.

The school will employ a school-based Business Administrator/Administrative Assistant who will act as a liaison to the school Finance and Accounting Department for human resource, payroll, and financial matters relating to cash collection and accounts payable. The Business Administrator/Administrative Assistant, will also work with School Principal and Executive Director to ensure adherence to the Governing Board approved budget. Below is a summary of the finance and accounting functions that the Business Administrator or Bookkeeper will perform:

- Deposit funds received from food services sales, aftercare programs, and fundraising into proper bank accounts according to company policy.
- Submit documentation for all receipts and disbursement made at the school level
- Follow up and collect returned checks from parents
- Prepare and submit purchase orders according to company policy
- Review and approve expenditure invoices with School Principal
- Maintain reconciliation of internal funds account

The Financial Management team consists of the following

- Executive Director will serve as the Accounts Payable Coordinator: Pays approved expenditures for the charter school
- Staff Accountant (Administrative Assistant): Prepares the monthly financial statements for the charter school

- Controller: Board of Directors; oversees the school Accounting Department
- Executive Director and Board of Directors: Prepare the school annual budget; reviews the financial performance of the school on a monthly and quarterly basis, focusing on budget variances
- Board of Directors: Oversees the work of the Budget Analyst; conduct Quarterly Dashboard reviews with the Executive Director.

B. Describe the financial controls, including an annual audit and regular board review of financial statements, which will be employed to safeguard finances.

The Governing Board shall adopt on an annual basis a comprehensive budget, which shall include all forms of revenue and all expenditures, including (1) Total Revenues; (2) Operating Expenses; (3) Reserve Expenses, (4) Audit Expenses and (5) Fund Balance with respect to the charter school it governs. Amendments to the budget will require the approval of the Governing Board.

In addition to preparing a conservative budget, the Governing Board has rigorous budget management process to ensure that the school it governs achieves the desired positive financial results. The Governing Board will approach budget management as a three-part process: (1) financial statement preparation, (2) regular review of actual results, and (3) continuous forecasting of future results. The first part of the process is the preparation of the school's monthly financial statements. These financial statements are prepared on a monthly basis by the Financial Management Company and are distributed to both the school leadership and Governing Board. Monthly financial statements will be prepared using General Accounting and Reporting Board's (GASB) 34 guidelines and the "Financial and Program Cost Accounting and Reporting for Florida Schools" as recommended in F.S. 1002.33 (9)(g). Monthly financial statements will also contain a comparison of actual results as compared to the approved budget. In compliance with F.S. 1002.33(9)(i)(1), the school will obtain an annual financial audit that is performed by an independent certified public accounting firm. Audit reports will be compliant with the newly published GASB 54 requirements for fund balance reporting. The board will use proper auditor selection procedures as outlined in F.S. 218.391.

To complement the financial statement, the Executive director and administrative assistant will provide monthly dashboard reports. The dashboard report summarizes the monthly activity of the school, compares the results to the budget, identifies significant budget variances, and provides recommendations where appropriate. On

a quarterly basis, the dashboard reports are reviewed in a quarterly meeting that is attended by the school leadership, Executive Director and Administrative Assistant. Any materials items are presented to the Governing Board in a timely manner.

As budget variances arise and are managed, new projections are developed each month to ensure the schools stays on track financially throughout the year. These projections allow school leadership to make timely management decisions to ensure the financial health of the schools, and are presented to the Governing Board on a quarterly basis.

**Financial Deliverables Pre-Opening (will be provided to Sponsor by July 1<sup>st</sup>)**

- Financial assurance of ability to cover start –up costs, initial liabilities and expenses in a fiscally sound manner: including bank statement, letters of pledge, and other sources as required by the Sponsor.
- Evidence of bank arrangements established with appropriate signatures (representatives of the governing board and to verify with required fidelity bonds) and other authorized personnel.
- The school’s written instructions concerning Sponsor’s payments to be made under this contract (e.g., bank account information for direct deposit, ACH, or check)
- Evidence that a payroll /employee benefits system has been established
- Evidence that a fixed asset management system exists and will be implemented
- A description of internal audit procedures and establishment of controls to ensure financial resources are properly managed
- W-9 Form
- Proposed Budget

**Monthly**

- Monthly financial report delivered to the Sponsor by 20<sup>th</sup> of the following month (i.e., July monthly financial reports delivered by August 20<sup>th</sup>)
- Monthly financial statement delivered to the Governing Board by the last day of the following month (i.e., July monthly financial statement delivered by August 31<sup>st</sup>)

**Quarterly**

- Quarterly presentation to the Governing Board to include:
- Quarterly Financial results
- Year-end projected financial results.

Annually:

- Name, address, fax, and contact numbers of Board of Directors and proof of engagement for financial statement audit report required in Contract provided to Sponsor by June 1<sup>st</sup>
- Annual audit financial statement delivered to the Sponsor by July 20<sup>th</sup>
- Annual Financial statement audit delivered to the Sponsor by September 30<sup>th</sup>
- Evidence of the school's governing board's approval of the annual audit (and findings and recommendations) at the Board next schedule meeting after the final audit report has been issued will be provided to the Sponsor
- Preliminary budget will be submitted to the Sponsor by July 1; final budget by August 6<sup>th</sup>; mid-year budget by January 18<sup>th</sup>; and a final budget reflecting year – end by September 30<sup>th</sup>

C. Describe the method by which accounting records will be maintained.

As stated in the application, the school's monthly financial statement will be prepared using General Accounting Standards Board's (GASB) 34 guidelines and the "Financial and Program Cost Accounting and Reporting for Florida Schools" as recommended in F.S. 1002.33(9)(g). Monthly financial statement will also contain a comparison of actual results compared to the approved budget. The school will also provide annual financial report and program cost report information in the stated required formats for inclusion in district reporting compliance with F.S. 101.60(1).

In Compliance with F.S. 1002.323 (9)(j)(1), the school will obtain an annual financial audit that is performed by independent certified public accountant. Audit reports will compliant with the newly published GASB 54 requirements for fund balance reporting. The board will use proper auditor selection procedures as outlined in F.S. 218.391.

D. Describe how the school will store student and financial records.

Student records shall be maintained in a limited access area and shall be locked at all times. As per the Florida Statutes, Chapter 119, all permanent or archival

records will be kept in a locked fireproof cabinet. Access to the records shall be confined to required school personnel (i.e. clerical personnel). Records shall not be made available to anyone outside the school except in accordance with the guidelines for public records or in the event of a lawful court order. Records shall be made available to district staff for the purpose of monitoring and oversight.

Financial records will be maintained at the school located in the office, in a secured environment, with limited access to pertinent staff. However, should the District request or require an examination of financial records, the school principal or Executive Director will accommodate the District.

- E. Describe the insurance coverage the school will obtain, including applicable health, workers compensation, general liability, property insurance and directors and officer's liability coverage.

The school will comply with all requirements specified by the District, or applicable state statutes regarding insurance and liability coverage. These include:

- Errors and Omissions Insurance
- Fiduciary Liability Insurance 'Officers and Directors Liability Insurance
- Commercial General Liability Insurance
- Officers and Directors Liability Insurance
- Fidelity Crime Coverage
- Automobile Liability Insurance
- Employment Practices Liability Insurance
- Property Insurance
- Educator Legal Liability Insurance
- Worker's Compensation Insurance
- Unemployment Compensation Insurance

Sample Model Of Insurance Data

Commercial, General Liability	Up to: Each Occurrence General Aggregate	\$1,000,000 \$3,000,000
Automobile	Each Accident Bodily Injury	Combined Single Limit

	Property Damage	\$1,000,000
Professional Liability (Errors and Omissions)	Each Occurrence Aggregate	\$1,000,000 \$3,000,000
Officers and Directors Liability	Each Loss Each Policy Period	\$1,000,000 \$1,000,000
Property Insurance		Based on value of property
Fidelity Crime		\$1,000,000
Workers' Compensation and		Statutory Limits
Employer's Liability	EL Each Accident EL Disease Occurrence EL Disease Limit	\$1,000,000 \$1,000,000 \$1,000,000
Student Accident Liability	Basic Each Occurrence Catastrophic	Reimburses Out-of-Pocket Expense 100% after \$25,000
Educator Legal Liability	Each Claim Aggregate	\$3,000,000 \$5,000,000
Fiduciary Liability		\$1,000,000

**Evaluation Criteria: Financial Management and Oversight**

Reviewers will look for:

- A clear description of how the school's finances will be managed. The description must include assurances that the governing board retains ultimate control over the school's finances.
- A clear description of strong internal controls. The system of internal controls must be sufficient to safeguard finances.



## Section 19: Action Plan

- A. Present a projected timetable for the school's start-up, including but not limited to the following key activities:
- i. Identifying and securing facility
  - ii. Recruiting and hiring staff
  - iii. Staff training
  - iv. Governing Board training
  - v. Policy Adoption by Board (if necessary)
  - vi. Lottery, if necessary
  - vii. Student enrollment

The activities included should align with the start-up budget described earlier in the application. If an activity will be paid for by a source of funding not included in the start-up budget, it should be clearly indicated. (This timetable is a projection and is not meant to be binding on the school or sponsor)

Period	Project Tasks/Milestones
08/13-10/13	<ul style="list-style-type: none"> <li>• Approval of Charter Application/Contract</li> <li>• Identifying and Securing Facility</li> <li>• Management Agreement Executed</li> </ul>
11/13-1/14	<ul style="list-style-type: none"> <li>• Apply for General Building Permit</li> <li>• Enrollment-Finalize School Budget/Forecasts</li> <li>• Governing Board Training</li> <li>• General Community Awareness/Information Marketing</li> </ul>
1/14-06/14	<ul style="list-style-type: none"> <li>• RFP's Vendors</li> <li>• -Services</li> <li>• -Furniture, Fixture, and Equipment listing</li> <li>• -Technology</li> <li>• Direct Marketing for Student</li> </ul>

	<p><b>Enrollment</b></p> <ul style="list-style-type: none"> <li>• Community Activities</li> <li>• Open Enrollment Period</li> <li>• Identify Potential Leadership Candidates</li> </ul>
04/13-06/14	<ul style="list-style-type: none"> <li>• Facility Lease Executed</li> <li>• Begin faculty Hiring</li> <li>• Direct Marketing for Student Enrollment</li> <li>• Student Enrollment/Registration (Ongoing)</li> <li>• Lottery, if necessary</li> <li>• Certificate of Occupancy</li> </ul>
07/13-8/14	<ul style="list-style-type: none"> <li>• Staff Training (on-going)</li> <li>• Installation of Furniture, Fixture and Equipment</li> <li>• Staff Move-In</li> <li>• Teacher Professional Development</li> <li>• Open House Session for Parents and Students</li> <li>• Student Enrollment/Registration (Ongoing)</li> <li>• Lottery, if necessary</li> <li>• First Day of School</li> </ul>

**Evaluation Criteria: Action Plan**

Reviewers will look for an action plan that:

- Provides a thoughtful and realistic implementation plan that covers major operational items and provides flexibility for addressing unanticipated events.

### III. STATEMENT OF ASSURANCES

This form must be signed by a duly authorized representative of the applicant group and submitted with the application for a charter school.

As the authorized representative of the applicant group, I hereby certify that the information submitted in this application for a charter for \_\_\_\_\_ is accurate and true to the best of my knowledge and belief; and further, I certify that, if awarded a charter, the school:

- Will be nonsectarian in its programs, admission policies, employment practices and operations.
- Will enroll any eligible student who submits a timely application, unless the school receives a greater number of applications than there are spaces for students, in which case students will be admitted through a random selection process.
- Will adhere to the antidiscrimination provisions of section 1000.05, F.S.
- Will adhere to all applicable provision of state and federal law relating to the education of students with disabilities, including the Individuals with Disabilities Education Act; section 504 of the Rehabilitation Act of 1974; and Title II of the Americans with Disabilities Act of 1990.
- Will adhere to all applicable provisions of federal law relating to students who are limited English proficient, including Title VI of the Civil Rights Act of 1964 and the Equal Educational Opportunities Act of 1974.
- Will participate in the statewide assessment program created under section 1008.22, F.S.
- Will comply with Florida statutes relating to public records and public meetings, including Chapter 119, Florida Statutes, and section 286.011, F.S., which are applicable to applicants even prior to being granted a charter.
- Will obtain and keep current all necessary permits, licenses and certifications related to fire, health and safety within the building and on school property.

- Will provide for an annual financial audit in accordance with section 218.39, F.S.

The governing board, at its discretion, allows Traneisha Galloway (name), Executive Director (title) to sign as the legal correspondent for the school.

*Traneisha Galloway*  
\_\_\_\_\_  
Signature

*Aug. 1, 2013*  
\_\_\_\_\_  
Date

*Traneisha Galloway*  
\_\_\_\_\_  
Printed Name

# Appendix A

**ALIGNMENT TO STANDARDS-BASED INSTRUCTION**

**The Florida State Model for Classroom Teacher Professional Learning and Evaluation – an evaluation tool aligned to Dr. Robert Marzano’s contemporary research on instructional strategies and practices with a cause and effect relationship to student learning growth.**

The purpose of the Marzano based indicators are to increase student learning growth by improving the quality of instructional services. The focus is on developing a repertoire of quality strategies with teacher capacity to implement them correctly and in appropriate circumstances. The following charts identify ways to use the Florida State Model for Classroom Teacher Evaluation to promote practices that align this instructional framework to standards-based instruction (SBI) and the transition to the Common Core standards. (Note: Only those indicators with a **direct alignment** to standards-based instruction are included in the charts below.)

<b>Domain 1: Classroom Strategies and Behaviors</b> The focus of this domain is on the actions and behaviors that teachers demonstrate and the strategies that teachers use which have a direct effect on student achievement.	<b>Standards-Based Instruction Alignments – Questions to consider in using the indicator to focus on SBI.</b>
<b>Design Question One: What will I do to establish and communicate learning goals, track student progress, and celebrate success?</b>	
Indicator: Providing Clear Learning Goals and Scales (Rubrics) The teacher provides a clearly stated learning goal accompanied by a scale or rubric that describes levels of performance relative to the learning goal.	<ul style="list-style-type: none"> <li>• Each course has assigned state standards (<b>Common Core/NGSSS</b>). Does the teacher use these standards as the basis for articulating a clear learning goal for students?</li> <li>• Does the learning goal clearly articulate a desired outcome that aligns to mastery of an appropriate standard?</li> <li>• Is the learning goal specific regarding the particular standard(s) that will be mastered?</li> <li>• Does the scale (rubric) clearly delineate the performance that will be required to determine mastery of the standard?</li> </ul>
<b>Design Question Two: What will I do to help students effectively interact with new knowledge?</b>	
Indicator: Identifying Critical Information During this segment of the lesson, the teacher identifies the specific information to which students should pay particular attention.	<ul style="list-style-type: none"> <li>• Is the teacher identifying information which is essential to unpacking the standard for the students?</li> <li>• Are the linkages between common critical elements being made?</li> <li>• Does the time and attention being invested on the critical information align with the importance of the element in meeting the course standard(s)?</li> </ul>
Indicator: Previewing New Content When previewing new content, the teacher engages students in activities that help them make links between what they already know and the new content being addressed.	<ul style="list-style-type: none"> <li>• Has the teacher identified elements of the <b>Common Core</b> standards or NGSSS that will help students make these links?</li> <li>• Is the teacher considering the overarching course questions being addressed by the course standards as links to new information are made?</li> <li>• Does the teacher call upon information from previously mastered standards to help students make the links to</li> </ul>

	<p>the new information?</p> <ul style="list-style-type: none"> <li>Is relevant critical information from previous standards considered and discussed as a way of linking and connecting the new information?</li> </ul>
<p><b>Indicator: Chunking Content into "Digestible Bites"</b> It is important for the teacher to ensure that information is presented in increments that can be easily processed by students (i.e. digestible bites).</p>	<ul style="list-style-type: none"> <li>Are the chunks of information aligned with the manner in which they are grouped by the standards (<b>Common Core/NGSSS</b>)?</li> <li>Does the "chunking process" enhance the degree to which the links are made between the essential core standards of the course or between <b>Common Core</b> standards?</li> <li>Do the methods used to break the content into manageable pieces yield their intended results in terms of ensuring mastery of the standards?</li> </ul>
<p><b>Indicator: Processing New Information</b> The teacher engages students in actively processing new information.</p>	<ul style="list-style-type: none"> <li>Does the processing of information indicate progress toward mastering content essential to the course standard(s)?</li> <li>Is the manner in which students are engaged with the content indicating progress toward mastering <b>Common Core</b> standards related to literacy?</li> <li>Is the teacher designing engagement strategies that support, enhance or reinforce anchor standards for <b>Common Core</b>?</li> </ul>
<p><b>Indicator: Elaborating on New Information</b> The teacher asks questions or engages students in activities that require elaborative inferences that go beyond what was explicitly taught.</p>	<ul style="list-style-type: none"> <li>Are the questions leading to a deeper level of understanding of the standard(s)?</li> <li>Do the engagement strategies ensure a more rigorous examination of the essential element of the standard?</li> <li>Is essential information required for mastery of the standard being reinforced by the elaboration?</li> </ul>
<p><b>Indicator: Recording and Representing Knowledge</b> The teacher engages students in activities that help them record their understanding of new content in linguistic ways and/or represent the content in nonlinguistic ways.</p>	<ul style="list-style-type: none"> <li>Are the activities demonstrating that students understand key course content as articulated in the course standards?</li> <li>Is the manner in which students are recording or representing their knowledge indicating progress toward mastering <b>Common Core</b> standards related to literacy?</li> <li>Do the activities support, enhance or reinforce anchor standards for <b>Common Core</b>?</li> </ul>
<p><b>Indicator: Reflecting on Learning</b> The teacher engages students in activities that help them reflect on their learning and the learning process.</p>	<ul style="list-style-type: none"> <li>As part of the reflection process, are students clear about how this new information is related to the intended outcomes of the course or to their mastery of course standards?</li> <li>Does the reflective process engage students in activities that support, enhance or reinforce anchor standards for <b>Common Core</b>?</li> <li>Are students identifying "hard to grasp" concepts present in the standards?</li> <li>Does the teacher use the information shared during the reflection process to determine progress toward mastery of the course standard(s)?</li> <li>Does the teacher use the information shared during the reflection process to determine progress toward mastery of <b>Common Core</b> elements?</li> </ul>
<p><b>Design Question Three: What will I do to help students practice and deepen their understanding of new knowledge?</b></p>	
<p><b>Indicator: Reviewing Content</b> The teacher engages students in a brief review of content that highlights the critical information.</p>	<ul style="list-style-type: none"> <li>Is the teacher reviewing information which is essential to unpacking the standard for the students?</li> <li>Are links between common critical elements being</li> </ul>

	<p>made?</p> <ul style="list-style-type: none"> <li>• Are students clear about how the information is related to the intended outcomes of the course or to their mastery of course standards?</li> <li>• Is the teacher clarifying some of the “hard to grasp” concepts of the standard as identified during the reflection segment of the previous lesson(s)?</li> </ul>
<p><b>Indicator: Using Homework</b> When appropriate (as opposed to routinely) the teacher designs homework to deepen students’ knowledge of informational content or, practice a skill, strategy, or process.</p>	<ul style="list-style-type: none"> <li>• Are the homework activities designed so that students will reinforce their understanding of key course content as articulated in the course standards?</li> <li>• Does the review of students’ homework assignments indicate progress toward mastering course standards?</li> <li>• Does the review of students’ homework assignments indicate progress toward mastering <b>Common Core</b> standards related to literacy?</li> <li>• Do the homework activities support, enhance or reinforce anchor standards for <b>Common Core</b>?</li> </ul>
<p><b>Indicator: Examining Similarities and Differences</b> When the content is informational, the teacher helps students deepen their knowledge by examining similarities and differences. Such activities may require students to compare, classify, analyze or create metaphors for the information.</p>	<ul style="list-style-type: none"> <li>• Does the teacher use essential elements of course standards as the basis for comparison activities?</li> <li>• Do the comparisons indicate an understanding of fundamental knowledge for course standards?</li> <li>• Does the classification or analytical activity reinforce core standards for the key content?</li> <li>• Do the activities used to examine similarities and differences reinforce <b>Common Core</b> standards?</li> <li>• Do the activities used to examine similarities and differences reinforce anchor standards for literacy?</li> </ul>
<p><b>Indicator: Examining Errors in Reasoning</b> When content is informational, the teacher helps students deepen their knowledge by examining their own reasoning or the logic of the information as presented to them.</p>	<ul style="list-style-type: none"> <li>• Does the teacher use essential elements of course standards as the basis for helping students examine errors in reasoning?</li> <li>• Do the students’ responses indicate an understanding of fundamental knowledge for course standards?</li> <li>• Do these activities reinforce core standards for the key content?</li> <li>• Do the activities reinforce <b>Common Core</b> standards?</li> <li>• Do the activities reinforce anchor standards for literacy?</li> </ul>
<p><b>Indicator: Practicing Skills, Strategies and Processes</b> When the content involves a skill, strategy, or process, the teacher engages students in practice activities that help them develop fluency.</p>	<ul style="list-style-type: none"> <li>• Are the practice activities designed so that students will reinforce their understanding of key course content as articulated in the course standards?</li> <li>• Does the review of students’ practice assignments indicate progress toward mastering course standards?</li> <li>• Does the review of students’ practice assignments indicate progress toward mastering <b>Common Core</b> standards related to literacy?</li> <li>• Does the practice activity support, enhance or reinforce anchor standards for <b>Common Core</b>?</li> </ul>
<p><b>Indicator: Revising Knowledge</b> The teacher engages students in revision of previous knowledge about content addressed in previous lessons.</p>	<ul style="list-style-type: none"> <li>• Does the revised information require that students correct essential understanding related to course standards?</li> <li>• Does the revision of information help to clarify the links between common critical elements in the course standards or of the <b>Common Core</b> standards?</li> <li>• Are students clear about how the revised information is related to the intended outcomes of the course or to their mastery of course standards?</li> </ul>



	<ul style="list-style-type: none"> <li>Does the revision process help to clarifying some of the "hard to grasp" concepts of the standard as identified during the reflection segment of the previous lesson(s)?</li> </ul>
<p><b>Design Question Four: What will I do to help students generate and test hypotheses about new knowledge?</b></p>	
<p>Indicator: Engaging Students in Cognitively Complex Tasks Involving Hypothesis Generation and Testing The teacher engages students in complex tasks (e.g. decision making, problem solving, experimental inquiry, investigation) that require them to generate and test hypotheses.</p>	<ul style="list-style-type: none"> <li>Are tasks congruent with <b>Common Core</b> anchor standards for literacy?</li> <li>Does the task require students to use information from previous standards related to the attainment of mastery for the current standard?</li> <li>Does the teacher help students to understand the relationship between the task and the appropriate course standard or essential question?</li> <li>Are the cognitively complex tasks designed to increase the rigor of the course in alignment with the NGSSS intent?</li> <li>Does the review of student products generated during this phase of instruction indicate progress toward mastery of course standards?</li> </ul>
<p>Indicator: Providing Resources and Guidance The teacher acts as resource provider and guide as students engage in cognitively complex tasks.</p>	<ul style="list-style-type: none"> <li>Does the teacher lead students to explore resources promoted in the course or <b>Common Core</b> standards?</li> </ul>
<p><b>Design Question Five: What will I do to engage students?</b></p>	
<p>Indicator: Using Academic Games</p>	<ul style="list-style-type: none"> <li>Does the teacher use content in the academic games that supports the acquisition of essential knowledge for mastering the course standards?</li> <li>Do the games help students to acquire <b>Common Core</b> anchor standards for literacy?</li> <li>Is the teacher clear in explaining how the use of the game is directly related to mastery of essential course content?</li> </ul>
<p>Indicator: Demonstrating Intensity and Enthusiasm The teacher demonstrates intensity and enthusiasm for the content in a variety of ways. The essential element in this indicator is around the teacher's enthusiasm about the subject matter.</p>	<ul style="list-style-type: none"> <li>Do the personal stories or experiences described by the teacher relate directly to key content required for mastery of the course standard?</li> <li>Does the teacher clearly relate the relationship of the personal vignette to content course standards?</li> </ul>
<p>Indicator: Using Friendly Controversy The teacher uses friendly controversy techniques to maintain student engagement.</p>	<ul style="list-style-type: none"> <li>Are the activities used to promote friendly controversy aligned with skills or strategies that students must demonstrate to be considered content literate?</li> <li>When engaging in dialogue related to friendly controversy activities, are students encouraged/required to apply skills from the <b>Common Core</b> anchor standards for listening and speaking?</li> </ul>
<p>Indicator: Providing Opportunities for Students to Talk about Themselves The teacher provides students with opportunities to relate what is being addressed in class to their personal interests. In the design of this indicator, teachers must ensure that students make connections between the content and their personal interests.</p>	<ul style="list-style-type: none"> <li>Do the personal stories or experiences described by the student relate directly to key content required for mastery of the course standard?</li> <li>Does the student clearly relate the relationship of the personal vignette to content course standards?</li> <li>Are the activities aligned with skills or strategies that students must demonstrate to be considered content literate?</li> <li>When sharing information, are students encouraged/required to apply skills from the <b>Common Core</b> anchor standards for listening and speaking?</li> </ul>
<p>Indicator: Presenting Unusual or Intriguing Information The teacher uses unusual or intriguing information about the content in a manner that enhances student engagement.</p>	<ul style="list-style-type: none"> <li>Does the unusual or intriguing information relate directly to key content required for mastery of the course standard?</li> <li>Does the teacher clearly relate the relationship of the</li> </ul>

	<p>information to content course standards?</p> <ul style="list-style-type: none"> <li>• Can the students describe the relationship between the unusual or intriguing information and essential course content?</li> <li>• Does student interaction with the unusual or intriguing information indicate progress toward mastery of course standards or <b>Common Core</b> anchor standard for literacy?</li> </ul>
<p><b>Design Question Eight: What will I do to establish and maintain effective relationships with students?</b></p>	
<p>Indicator: Understanding Students' Interests The teacher uses students' interests and background to produce a climate of acceptance and community. An element of this indicator is building student interest into lessons. It is important to ensure that use of this strategy helps students to see the link between the area of interest and mastery of course standards.</p>	<ul style="list-style-type: none"> <li>• Does the activity built on student areas of interest relate directly to key content required for mastery of the course standard?</li> <li>• Does the teacher clearly relate the relationship of the information to content course standards?</li> <li>• Can the students describe the relationship between the area of interest information and essential course content?</li> <li>• Does student interaction with the content built around areas of interest indicate progress toward mastery of course standards or <b>Common Core</b> anchor standard for literacy?</li> </ul>
<p><b>Design Question Nine: What will I do to communicate high expectations for all students?</b></p>	
<p>Indicator: Asking Questions of Low Expectancy Students The teacher asks questions of low expectancy students with the same frequency and depth as with high expectancy students.</p>	<ul style="list-style-type: none"> <li>• Does the teacher hold the same expectations for all students regarding mastery of course standards?</li> <li>• Does the teacher ensure that all students have multiple opportunities to interact with the course content in a manner that is congruent with student abilities to demonstrate mastery of course standards?</li> <li>• Are all students expected to interact with content in complex ways that hold them accountable for mastery of course standards and <b>Common Core</b> standards?</li> <li>• Are all students held accountable for demonstrating <b>Common Core</b> anchor standards for literacy?</li> </ul>
<p>Indicator: Probing Incorrect Answers of Low Expectancy Students The teacher probes incorrect answers of low expectancy students in the same manner as he/she does with high expectancy students.</p>	<ul style="list-style-type: none"> <li>• Does the teacher hold the same expectations for all students regarding responses to questions about essential course content?</li> <li>• Does the teacher ensure that all students have multiple opportunities to answer questions related to course content in a manner that is congruent with student abilities to demonstrate mastery of course standards?</li> <li>• Are all students expected to answer questions about content in complex ways that hold them accountable for mastery of course standards and <b>Common Core</b> standards?</li> <li>• Are all students held accountable for demonstrating <b>Common Core</b> anchor standards for literacy?</li> </ul>
<p><b>Domain 2: Planning and Preparing</b> The focus of this domain is on effective planning and preparation to facilitate better decisions in the classroom in order to produce the greatest gains on student learning.</p>	<p><b>Standards-Based Instruction Alignments – Questions to consider in using the indicator to focus on SBI.</b></p>
<p><b>Planning and Preparing for Lessons and Units</b></p>	
<p>Indicator: Effective Scaffolding of Information within Lessons Within lessons, the teacher prepares and plans the organization of content in such a way that each new piece of information builds on the previous piece.</p>	<ul style="list-style-type: none"> <li>• Does the teacher describe the rationale for how the content is organized and aligned to mastery of course standards or <b>Common Core</b> standards?</li> <li>• Does the teacher describe the rationale for the sequence of instruction in order to ensure mastery of</li> </ul>

	<p>course standards?</p> <ul style="list-style-type: none"> <li>• Does the teacher describe how content is related to previous lessons, units or other content specific to course standards?</li> <li>• Does the teacher organize content that builds upon previous information, thereby scaffolding essential critical information present in the course standards?</li> <li>• Is the presentation of content logical and progressive (from simple to complex)?</li> <li>• Where appropriate, is content integrated with other content areas and standards (NGSS/<b>Common Core</b>)?</li> </ul>
<p>Indicator: Lessons within Units The teacher organizes lessons within units to progress toward a deep understanding of content.</p>	<ul style="list-style-type: none"> <li>• Does the teacher describe how lessons within the unit progress toward deep understanding and transfer of content related to mastery of course standards?</li> <li>• Does the teacher describe how learning will be extended so that students are progressing toward standard mastery?</li> <li>• Do lesson plans illustrate how learning will move from an understanding of foundational content to application of information in authentic ways in alignment with the rigor of NGSS and <b>Common Core</b> Standards?</li> </ul>
<p>Indicator: Attention to Established Content Standards The teacher ensures that lesson and unit plans are aligned with established content standards identified by the district and the manner in which that content should be sequenced.</p>	<ul style="list-style-type: none"> <li>• Do plans identify or reference the important content standards identified by the district?</li> <li>• Do plans reflect appropriate attention to <b>Common Core</b> standards?</li> <li>• Do plans reflect appropriate attention to <b>Common Core</b> anchor standards for literacy?</li> <li>• Do plans reflect the sequence of the content to be taught as identified by the district in order to ensure mastery of course standards?</li> </ul>
<p><b>Planning and Preparing for Use of Resources and Technology</b></p>	
<p>Indicator: Use of Available Traditional Resources The teacher identifies the available traditional resources (materials and human) for upcoming units and lessons.</p>	<ul style="list-style-type: none"> <li>• Does the teacher lead students to explore resources promoted in the course or <b>Common Core</b> standards?</li> <li>• Are the identified resources reflective of those required for mastery of content standards?</li> <li>• Is use of the identified resources designed to promote proficiency in <b>Common Core</b> anchor standards for literacy?</li> </ul>
<p>Indicator: Use of Available Technology The teacher identifies the use of available technology that can enhance students' understanding of content in a lesson or unit.</p>	<ul style="list-style-type: none"> <li>• Does use of technologies enhance students' abilities to access key content that will lead to mastery of course or <b>Common Core</b> standards?</li> <li>• Are the identified technology resources reflective of those required for mastery of content standards?</li> <li>• Is use of the identified technology resources designed to promote proficiency in <b>Common Core</b> anchor standards for literacy?</li> </ul>
<p><b>Planning and Preparing for Special Needs of Students</b></p>	
<p>Indicator: Needs of English Language Learners The teacher provides for the needs of English Language Learners (ELL) by identifying the adaptations that must be made within a lesson or unit.</p>	<ul style="list-style-type: none"> <li>• Does the teacher hold the same expectations for ELL students regarding mastery of course standards?</li> <li>• Does the teacher ensure that ELL students have appropriate adaptations while holding them accountable for mastery of course standards and <b>Common Core</b> standards?</li> <li>• Are ELL students held accountable for demonstrating <b>Common Core</b> anchor standards for literacy?</li> </ul>
<p>Indicator: Needs of Students Receiving Special Education</p>	<ul style="list-style-type: none"> <li>• Does the teacher hold the same expectations for</li> </ul>

	<p>students receiving special education regarding mastery of course standards?</p> <ul style="list-style-type: none"> <li>• Does the teacher ensure that students receiving special education have appropriate adaptations while holding them accountable for mastery of course standards and <b>Common Core</b> standards?</li> <li>• Are students receiving special education held accountable for demonstrating <b>Common Core</b> anchor standards for literacy?</li> </ul>
<p>Indicator: Needs of Students Who Lack Support for Schooling The teacher identifies the needs of students who come from home environments that offer little support for schooling.</p>	<ul style="list-style-type: none"> <li>• Does the teacher hold the same expectations for students who lack support for schooling regarding mastery of course standards?</li> <li>• Does the teacher ensure that students who lack support for schooling have appropriate adaptations while holding them accountable for mastery of course standards and <b>Common Core</b> standards?</li> <li>• Are students who lack support for schooling held accountable for demonstrating <b>Common Core</b> anchor standards for literacy?</li> </ul>

<p><b>Domain 3 – Reflecting on Teaching</b> The focus of this domain is on teachers’ awareness of their own instructional practices and their ability to translate this self-awareness into professional growth plans that are monitored and adjusted as appropriate.</p>	<p><b>Standards-Based Instruction Alignments – Questions to consider in using the indicator to focus on SBI.</b></p>
---	--

<p><b>Evaluating Personal Performance</b></p>	
<p>Indicator: Identifying Specific Areas of Pedagogical Strength and Weakness The teacher identifies specific strategies and behaviors on which to improve from Domain 1 (routine lesson segments, content lesson segments and segments that are enacted on the spot).</p>	<ul style="list-style-type: none"> <li>• Does the teacher identify specific areas of strength and weakness related to understanding of NGSSS or <b>Common Core</b> standards?</li> <li>• Does the teacher keep track of specifically identified focus areas for improvement related to NGSSS or <b>Common Core</b> standards?</li> </ul>
<p>Indicator: Evaluating the Effectiveness of Individual Lessons and Units The teacher determines how effective a lesson or unit of instruction was in terms of enhancing student achievement and identifies causes of success or difficulty.</p>	<ul style="list-style-type: none"> <li>• Does the teacher gathers and keeps records of his or her evaluations of individual lessons and units, specifically in relation to how well they were able to move students toward mastery of targeted course or <b>Common Core</b> standards?</li> <li>• Is the teacher able to explain the strengths and weaknesses of specific lessons and units as they relate to standards mastery?</li> <li>• Is the teacher able to explain the alignment of the assessment tasks and the targeted learning goals for standards mastery?</li> <li>• Does the teacher explain how the assessment tasks help track student progress toward learning goals related to the targeted standard(s)?</li> </ul>
<p>Indicator: Evaluating the Effectiveness of Specific Pedagogical Strategies and Behaviors The teacher determines the effectiveness of specific instructional techniques regarding the achievement of subgroups of students and identifies specific reasons for discrepancies.</p>	<ul style="list-style-type: none"> <li>• Does the teacher collect evidence of the effects of specific classroom strategies and behaviors on specific categories of students (i.e., different socio-economic groups, different ethnic groups) related to mastery of NGSSS/<b>Common Core</b> standards?</li> <li>• Is the teacher able to provide an analysis of specific causes of success or difficulty for specific categories of students (i.e., different socio-economic groups, different ethnic groups) related to mastery of NGSSS/<b>Common Core</b> standards?</li> <li>• Can the teacher explain the differential effects of</li> </ul>

	specific classroom strategies and behaviors on specific categories of students related to mastery of NGSSS/Common Core standards?
<b>Developing and Implementing a Professional Growth Plan</b>	
<p><b>Indicator: Developing a Written Growth and Development Plan</b> The teacher develops a written professional growth plan with specific and measureable goals, action steps, manageable timelines and appropriate resources.</p>	<ul style="list-style-type: none"> <li>• Does the teacher describe how specific professional learning will enhance his/her ability to deliver content sufficient for students to master the identified course and/or <b>Common Core</b> standards?</li> <li>• Are specific goals and action steps aligned with improvement for targeted areas of weakness related to NGSSS/<b>Common Core</b> standards?</li> <li>• Are identified resources sufficient and related to targeted areas for improvement?</li> </ul>
<p><b>Indicator: Monitoring Progress Relative to the Professional Growth Plan</b> The teacher charts his or her progress toward goals using established action plans, milestones and timelines.</p>	<ul style="list-style-type: none"> <li>• Does the teacher describe progress toward mastery of professional growth goals and their impact on his/her ability to deliver content related to course standards or <b>Common Core</b> standards?</li> <li>• Does the teacher describe student growth or mastery of standards related to his/her professional growth plan?</li> <li>• Does the teacher present data that substantiates this student growth or mastery of standards?</li> </ul>

<b>Domain 4 – Collegiality and Professionalism</b> The focus of this domain is on the environment around which the other domains may be effectively implemented.	<b>Standards-Based Instruction Alignments – Questions to consider in using the indicator to focus on SBI.</b>
---	---

<b>Promoting a Positive Environment</b>	
<p><b>Indicator: Promoting Positive Interactions with Colleagues</b> The teacher interacts with other teachers in a positive manner to promote and support student learning.</p>	<ul style="list-style-type: none"> <li>• Does the teacher access available expertise and resources to support students' learning needs from colleagues who share common course standards?</li> <li>• Does the teacher interact positively with colleagues to promote and support student learning related to NGSSS/<b>Common Core</b> standards?</li> </ul>

<p><b>Indicator: Promoting Positive Interactions about Students and Parents</b> The teacher interacts with students and parents in a positive manner to foster learning and promote positive home/school relationships.</p>	<ul style="list-style-type: none"> <li>• Does the teacher foster collaborative partnerships with parents to include communicating the course standards?</li> <li>• Does the teacher ensure consistent and timely communication with parents regarding student expectations, progress and/or concerns related to mastery of NGSSS/<b>Common Core</b> standards?</li> <li>• Does the teacher encourage parent involvement in classroom and school activities related to students' mastery of NGSSS/<b>Common Core</b> standards?</li> <li>• Does the teacher demonstrate awareness and sensitivity to social, cultural and language backgrounds of families when communicating expectations related to students' mastery of NGSSS/<b>Common Core</b> standards?</li> <li>• Does the teacher use multiple means and modalities to communicate with families related to students' mastery of NGSSS/<b>Common Core</b> standards?</li> <li>• Does the teacher respond promptly to requests for support, assistance and/or clarification related to students' mastery of NGSSS/<b>Common Core</b> standards?</li> </ul>
---	---

<b>Promoting Exchange of Ideas and Strategies</b>	
<p><b>Indicator: Seeking Mentorship for Areas of Need or Interest</b></p>	<ul style="list-style-type: none"> <li>• Does the teacher seek assistance from colleagues in</li> </ul>

<p>The teacher seeks help and input from colleagues regarding specific classroom strategies and behaviors.</p>	<p>support students' learning needs related to mastery of course standards?</p> <ul style="list-style-type: none"> <li>• Does the teacher seek help and input during meetings of professional learning communities in support of instruction around common course standards or <b>Common Core</b> standards?</li> <li>• Does the teacher seek assistance from appropriate school administrators or staff members as needed related to course standards or <b>Common Core</b> standards?</li> <li>• Does the teacher interact with colleagues around areas of common interest to promote and support student learning related to NGSSS/<b>Common Core</b> standards?</li> </ul>
<p>Indicator: Mentoring Other Teachers and Sharing Ideas and Strategies The teacher provides other teachers with help and input regarding specific classroom strategies and behaviors.</p>	<ul style="list-style-type: none"> <li>• Does the teacher provide assistance to colleagues in support students' learning needs related to mastery of course standards?</li> <li>• Does the teacher provide help and input during meetings of professional learning communities in support of instruction around common course standards or <b>Common Core</b> standards?</li> <li>• Does the teacher direct other teachers to seek assistance from appropriate school administrators or staff members as needed related to course standards or <b>Common Core</b> standards?</li> </ul>
<p><b>Promoting District and School Development</b></p>	
<p>Indicator: Participating in District and School Initiatives The teacher is aware of the district's and school's initiatives and participates in them in accordance with his or her talents and availability.</p>	<ul style="list-style-type: none"> <li>• Does the teacher serves on school and district committees which support curriculum, instruction or assessment related to NGSSS or <b>Common Core</b> standards?</li> <li>• Does the teacher facilitate professional development opportunities at school or for the district related to NGSSS or <b>Common Core</b> standards?</li> <li>• Does the teacher document efforts to achieve school and district improvement goals related to NGSSS or <b>Common Core</b> standards?</li> </ul>

# Appendix B

## Effective Teaching for the Common Core: The Insight Core Framework

**The Common Core State Standards** chart a bold and compelling vision for moving beyond the rhetoric of college and career readiness to making certain students actually are ready. The widespread adoption of the Common Core and the assessments that measure students' mastery of them present an unparalleled opportunity to leverage best practices from across the country to help students achieve them and position the United States firmly among the top performing nations. The implications of adopting these standards are many and far reaching. One implication involves how these standards relate to efforts to increase teacher effectiveness.

The Common Core Standards have the potential to significantly increase students' performance, but not without effective teachers. Arguably, teacher quality is the most important factor that schools must focus on in order to achieve the Common Core and the reason is clear—great instruction leads to student achievement. The federal Race to the Top competition accelerated State's efforts to improve teacher quality through the creation of policies and state-of-the-art evaluation systems that recognize and reward effective teaching. The goal is to ensure there's an effective teacher in every classroom.

Central to most teacher evaluation systems is an instructional framework that outlines effective teaching. These frameworks attempt to distill the most critical aspects of classroom practices related to positive student outcomes. Although the Common Core Standards do not prescribe a way to teach, their emphasis on critical thinking, understanding complex subject matter and attention to precise communication has exciting and inspiring implications for instructional practice. A key challenge will be to ensure the instructional practices needed to achieve the Common Core are included in these frameworks.

Over the past few years we have helped districts create instructional frameworks for use in teacher evaluation. Throughout this work we puzzled, along with our partners, about how to integrate the instructional shifts required by the Common Core within the frameworks we were building. We wanted to ensure that expectations about instruction outlined in the evaluation system were consistent with those implied by the Common Core. In the end, we pursued two strategies. The first was to develop a process to help districts align their existing frameworks. The second one was to develop a new framework firmly rooted in the Common Core, called the Insight Core Framework.



This paper describes the Insight Core Framework and its development and use in the context of teacher evaluation. We begin by discussing the structure of the Core Framework. Next, we briefly discuss the “Big Ideas” drawn from our examination of the Common standards from which we developed the “Core Practices.” Then we discuss the five Core Practices and the respective indicators for each. We conclude with the implications of our framework for various stakeholders.

## What is The Insight Core Framework?

Teaching is a complex craft. From planning, instruction, and assessment to reflection, collaboration and community engagement, teaching has many parts. Answering the question: What counts for effective teaching rightfully provokes contentious debate and distilling its complexity into a framework has both theoretical and practical challenges. A related question guided the development of the Core Framework: What counts for effective teaching of the Common Core?

Our answer is the Insight Core Framework and more specifically the five “Core Practices” and fourteen “Core Indicators” that comprise it (see below). The Core Practices are concrete and strategic actions teachers can take to help orient their overall approach to teaching with the Common Core. The indicators are concrete actions teachers can do every day to ensure that students master the common standards. The Core Practices and indicators are not new ideas and will feel familiar to good teachers, however their power comes from describing effective teaching using the language and logic of the Common Core. We describe the Core Practices later in detail.



**The following design considerations guided our development:**

1. **Unframe It.** The usual format for frameworks is to group teacher behaviors in four broad categories: Plan, Teach, Assess, and Create a Classroom Environment. While these broad categories help navigate frameworks, we have learned that the domains unintentionally mislead users into thinking that each domain is equally important. In fact, considerable variability exists in how each interacts with student achievement.
2. **Instruction matters most.** Planning and creating a great classroom environment matters, but when it comes to the Common Core, instruction matters the most. The Common Core emphasizes depth over breadth, critical thinking and precision in communication and will require changes in instruction for students to be successful.
3. **Less is more.** The list of actions related to strong student outcomes are lengthy. Our experience suggests frameworks are most useful when they focus on a narrow set of observable teacher actions. We understand how politics can allow frameworks to balloon in size but not in usefulness. We've also learned that fewer indicators allow observers to provide better feedback to teachers and can potentially render more reliable ratings.

These design considerations helped to structure the Core Framework, but the practices and indicators themselves stem from the Big Ideas of the Common Core (see next page) and an extensive examination of the Standards, a review of literature on teacher effectiveness and labor market trends, conversations with Common Core and teacher evaluation experts, and classroom observations.

## The Core Practices & Indicators

The Core Practices and indicators describe our vision for what effective teaching looks like for the Common Core. They are not isolated, new instructional reforms without purpose, but rather subtle, or in some cases sophisticated practical changes in instruction. In this section, we describe each of the Core Practices and what each means for teachers.

### Core Practice 1: Know the Discipline Well



#### *Why is this a Core Practice?*

The Common Core focuses on depth over breadth of knowledge. When students leave high school they will need to have more than a cursory understanding of the big ideas and structure inherent in a discipline to be successful in college and careers.

In college, students will be asked to synthesize information and build a sophisticated understanding of disciplines. Today's careers are increasingly



complex and dynamic. Students need specific, technical and complex understandings of a field in order to be successful and this only comes from knowing a discipline well.

*What does this mean for teachers?*

Teachers must have a solid understanding of the content they are teaching and be able to communicate it precisely in a way that students can understand.

*Indicators for Know the Discipline Well:*

- Models precise content knowledge
- Models and uses academic vocabulary
- Uses resources that are high quality and appropriately complex

### Big Ideas in the Common Core: Enabling Complex Thinking

***The Big Ideas are major themes embedded within the Common Core that guided the development of the Insight Core Framework. The Big Ideas will help users gain a deeper understanding of Core Framework and the Common Core Standards themselves.***

1. **Relevance**

Knowledge is never just for knowledge's sake. Students need to see the connections between what they learn inside the classroom to what they experience outside of it. Learning is powerful when it helps students take control of their lives and prepares them for success in life, college, and careers. Relevance is what keeps students engaged while persisting through complex tasks because they see value and purpose in it—for both personal and academic pursuits. Academic relevance involves helping students realize that some content helps them to understand the discipline well. Personal relevance means maintaining and nurturing students' natural intellectual curiosity and helping them connect content within their personal context.

2. **Rigor**

Within the context of the Core Standards rigor means developing higher order thinking capabilities to engage students in complex content immediately. The immediate jump into complex tasks and material may defy the common practice of "scaffolding" instruction from simple to complex tasks. Rather, the Core Standards require students to master basic skills and foundational concepts while simultaneously digging deeper into the content so that each process reinforces the other.

3. **Cohesion and Focus**

Cohesion and focus were a central design consideration for the Common Core authors. Focus refers, in large part, to keeping the standards sets robust and limited in number. Practically, this means that teachers will have the time for teaching complex subject matter and engage students deeply in it. Focus lends itself to cohesion. Cohesion, in the Common Core context, refers to how the Standards are arranged over time across and within grade levels; and, how the Core Standards build students' conceptual knowledge.

4. **Mastery**

When students leave our public education system, they should be equipped with a repertoire of skills that will allow them to be successful in whatever path they choose. This type of flexibility with skills and knowledge only comes from preparation focused on mastery vs. coverage. The attention to focus and cohesion of the common standards should help teachers manage time, space, and resources to allow students at all levels of performance the opportunity to master the standards. Helping students get to mastery means both teaching so that they learn complex subject matter but also that they approach learning with an ethic towards mastery.



## Core Practice 2: Prioritize Evidence Over Opinion

### *Why is this a Core Practice?*

Over reliance on personal narrative has contributed to seeming primacy of opinion. Use of the personal narrative makes learning rich and personal and is a staple in classrooms from pre-school to college. Our personal experiences significantly shape how we view the world and greatly influences how we acquire and integrate knowledge. Despite the importance of the personal narrative and the opinions drawn from it, they do not constitute fact. Yet, students in US classrooms confuse fact with opinion and place a barrier on digging deeply into complex subject matter.

When students get to college, they will need to look at primary and secondary sources and extract applicable evidence to make a claim, create an argument or express a point of view. When they are in the workforce, they will be required to compare multiple sources of data and make critical decisions based on the most compelling evidence. The Common Core Standards stress using informational texts and mathematical models to scrutinize the evidentiary record and contribute to it.

### *What does this mean for teachers?*

Teachers need to give students the opportunity to find and use evidence by doing close reading and analysis of texts and by requiring students to show their thinking using mathematical models or representations. They need to push students when they make weak arguments based only on personal experience and model how they make decisions and arrive at conclusions using evidence.

### *Indicators for Prioritize Evidence Over Opinion:*

- Asks questions that require evidence-based answers
- Creates learning activities that require the use of evidence when building arguments, making claims or explaining thinking



## Core Practice 3: Grow and Improve Students' Knowledge Base

### *Why is this a Core Practice?*

A knowledge base is more than isolated disciplinary knowledge. It is a cross-disciplinary compilation of information that students can use for a variety of purposes, chief of which is nurturing their own intellectual curiosity. The overall quality of it and the skill with which students can pull from it may become the factor that differentiates top

and low performing students—adding new meaning to the adage: knowledge (base) is power. In many ways, a rich knowledge base may be among a student’s greatest assets when they enter college or work. Furthermore, students must have the habit of mind to continually seek out new knowledge and make connections between new ideas in order to remain competitive and relevant in a constantly changing world.

*What does this mean for teachers?*

Teachers must therefore make connections across disciplines and provide students the opportunity to exchange and analyze multiple perspectives. They must also give students the opportunity to practice using their knowledge base in authentic situations with real purpose.

*Indicators for Grow and Improve Knowledge Base:*

- Makes connections within and across disciplines
- Provides assignments that require the application of knowledge for real purposes
- Requires the exchange and analysis of multiple perspectives



## **Core Practice 4: Assess Progress Towards Mastery**

*Why is this a Core Practice?*

Good assessment drives instruction because of the meaningful information that students can use to improve their learning and teachers can use to adjust their instruction. Perhaps the most powerful part of assessment is helping students know what they don’t know. Since the Common Core Standards focus on tackling complex subject matter and persisting through long, robust assignments (e.g., research projects, simulations, writing, modeling, etc.), students need to feel confident to openly discuss their misunderstandings, proactively seek feedback and be receptive to it—essential habits for college and career success.

*What does this mean for teachers?*

Assessing progress toward mastery is more than just tracking grades or creating elaborate data binders on student performance. It is first and foremost about providing effective and timely feedback to students and structuring learning activities so that students have multiple opportunities to demonstrate what they know. It is through these opportunities that teachers can adjust instruction to move students towards mastery.

*Indicators for Assess Progress Towards Mastery:*

- Provides multiple opportunities for students to demonstrate understanding

- Provides timely and effective feedback
- Makes adjustments based on a variety of student data



## Core Practice 5: Promote Intellectual Risk Taking and Persistence

### *Why is this a Core Practice?*

The Common Core standards are a considerable step up in rigor from past standards. The content of the Common Core requires that students know how to focus and stay with a text or complex task for a while. Mastery of the core standards will happen largely by attending to complex ideas and materials and being comfortable persisting through them. This grit and determination will serve students well when they get to college since a strong first year is predictive of graduating.

### *What does this mean for teachers?*

Teachers must give students the opportunity to persist through challenges, fail and learn from their mistakes. They must be encouraged to ask questions and take informed intellectual risks and see the payoff that comes as a result.

### *Indicators for Promote Intellectual Risk Taking and Persistence:*

- Builds a supportive and challenging learning environment
- Builds a climate that encourages academic curiosity
- Uses time, space and routines to allow for deep engagement with content

In sum, the core practices and indicators provide a way for educators to talk about specific teaching practices and habits of mind to help students master the Common Core and succeed in school and beyond. Additionally, we have created an observation and rating tool that accompanies the Core Framework and clarifies each of the indicators in greater detail.

## Keeping the Conversation Going

The Common Core has inspired scores of teachers. We've met them and been in their classrooms. Their enthusiasm for the Core Standards is unmistakable as is their students' phenomenal work. We cannot afford to lose their support by sending mixed messages about what counts for effective teaching with the Common Core. We built the Insight Core Framework to ensure the expectations for achieving the Common Core live prominently within the evaluation systems that hold them accountable for student achievement.

# Insight Core Framework

## Core Practices:

1. Know the Discipline Well
2. Prioritize Evidence Over Opinion
3. Grow and Improve Students' Knowledge Base
4. Assess Progress Towards Mastery
5. Promote Intellectual Risk Taking and Persistence



### 1. Know the Discipline Well

- Models precise content knowledge
- Models and uses academic vocabulary
- Uses resources that are high quality and appropriately complex



### 2. Prioritize Evidence Over Opinion

- Asks questions that require evidence-based answers
- Creates learning activities that require the use of evidence when building arguments, making claims or explaining thinking



### 3. Grow and Improve Students' Knowledge Base

- Makes connections within and across disciplines
- Provides assignments that require the application of knowledge for real purposes
- Requires the exchange and analysis of multiple perspectives



### 4. Assess Progress Towards Mastery

- Provides multiple opportunities for students to demonstrate understanding
- Provides timely and effective feedback
- Makes adjustments based on a variety of student data



### 5. Promote Intellectual Risk Taking and Persistence

- Builds a supportive and challenging learning environment
- Builds a climate that encourages academic curiosity
- Uses time, space and routines to allow for deep engagement with content



# Insight Core Framework Rubric

Core Practice 1: Know The Discipline Well				
Indicators:	4	3	2	1
<p><b>1.1 Models precise content knowledge</b></p>	<p>In addition to all descriptors in Level 3, Level 4 includes:</p> <ul style="list-style-type: none"> <li>• communication of content extends students' understanding beyond what is required for mastery of objectives</li> </ul>	<ul style="list-style-type: none"> <li>• content is accurate and accessible</li> <li>• content is aligned with standards and objectives</li> </ul>	<ul style="list-style-type: none"> <li>• content is accurate and accessible</li> <li>• some content is aligned with standards and objectives, but some is not presented so that it is accessible to students, but some is inaccessible</li> </ul>	<ul style="list-style-type: none"> <li>• some or all of the content is inaccurate or inaccessible</li> <li>• content is not aligned with standards and objectives</li> </ul>
<p><b>1.2 Uses academic vocabulary</b></p>	<p>In addition to all descriptors in Level 3, Level 4 includes:</p> <ul style="list-style-type: none"> <li>• academic vocabulary is seamlessly integrated throughout the lesson, not just when it is being explicitly taught.</li> </ul>	<ul style="list-style-type: none"> <li>• academic vocabulary that is essential to knowing the discipline well is used and modeled</li> <li>• gives students varied opportunities to develop their understanding of academic vocabulary</li> </ul>	<ul style="list-style-type: none"> <li>• some academic vocabulary that is essential to knowing the discipline well is used and modeled but other important terms are left out</li> <li>• gives students limited ways to develop their understanding of academic vocabulary</li> </ul>	<ul style="list-style-type: none"> <li>• does not teach academic vocabulary</li> <li>• does not use academic vocabulary</li> </ul>
<p><b>1.3 Uses resources that are high quality and appropriately complex</b></p>	<p>In addition to all descriptors in Level 3, Level 4 includes:</p> <ul style="list-style-type: none"> <li>• a variety of texts are made available for students to independently chose from and structures are provided to help students engage with those texts</li> <li>• texts and learning materials extend students' understanding beyond what is required for mastery of the objectives</li> </ul>	<ul style="list-style-type: none"> <li>• appropriately complex informational and/or literary texts are used</li> <li>• grade-level texts and learning materials are made accessible in an effort to move students to independence</li> </ul>	<ul style="list-style-type: none"> <li>• uses some appropriately complex informational and / or literary texts, but others may be inappropriate</li> <li>• grade-level texts and learning materials are sometimes made accessible, but some are not and they may not support students moving to independence</li> </ul>	<ul style="list-style-type: none"> <li>• does not use appropriately complex informational and / or literary texts</li> <li>• grade-level texts and learning materials are not made accessible to students</li> </ul>



**Core Practice 2: Prioritize Evidence Over Opinion**

<b>Indicators:</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>
<p><b>2.1 Asks questions that require evidence-based answers</b></p>	<p>In addition to all descriptors in Level 3, Level 4 includes:</p> <ul style="list-style-type: none"> <li>questions are precise, logically sequenced and varied with a clear focus on developing students' ability to cite evidence appropriately.</li> <li>all questions are purposefully aligned to the objectives and push students to think beyond what is required for mastery of the objectives.</li> </ul>	<ul style="list-style-type: none"> <li>questions are aligned to objectives</li> <li>when appropriate questions require students to effectively cite evidence orally and in writing</li> <li>questions require varied levels of thinking</li> </ul>	<ul style="list-style-type: none"> <li>some questions are aligned to the objectives, but others are not</li> <li>sometimes questions require students to cite evidence orally and in writing, but they may be ineffective or inappropriate questions</li> <li>questions require different levels of thinking, but the thinking required is not rigorous</li> </ul>	<ul style="list-style-type: none"> <li>questions are not aligned to the objectives.</li> <li>questions do not require students to cite evidence</li> <li>questioning does not require varied levels of thinking</li> </ul>
<p><b>2.2 Creates learning activities that require the use of evidence when building arguments, making claims or explaining thinking</b></p>	<p>In addition to all descriptors in Level 3, Level 4 includes:</p> <ul style="list-style-type: none"> <li>the use of evidence is part of the classroom culture and the teacher makes it an instructional priority in the lesson.</li> <li>high quality resources such as manipulatives or exemplars are available to students and support the representations and models students use to demonstrate their understanding</li> </ul>	<ul style="list-style-type: none"> <li>close reading of texts reveals evidence</li> <li>activities require a deep investigation of the lesson's key concepts</li> <li>representations and models are used to demonstrate students' understanding</li> </ul>	<ul style="list-style-type: none"> <li>sometimes close reading of texts reveals evidence, but it may be ineffective in helping students chose appropriate evidence</li> <li>sometimes activities require a deep investigation of the lesson's key concepts, but the they may be ineffective</li> <li>sometimes representations and models are used, but they may be ineffective in helping students demonstrate their understanding</li> </ul>	<ul style="list-style-type: none"> <li>close reading of texts to reveal evidence does not happen</li> <li>activities do not require a deep investigation of the lesson's key concepts</li> <li>representations and models are not used to help students demonstrate their understanding</li> </ul>

**Core Practice 3: Grow and Improve Knowledge Base**

Indicators:	4	3	2	1
<p><b>3.1 Makes connections within and across disciplines</b></p>	<p>In addition to all descriptors in Level 3, Level 4 includes:</p> <ul style="list-style-type: none"> <li>interdisciplinary units are used</li> <li>the connections that are made between current learning and other disciplines extends students' understanding beyond what is required for mastery of objectives</li> </ul>	<ul style="list-style-type: none"> <li>explicit connections are made between prior learning and current learning</li> <li>explicit connections are made between current disciplines both verbally and through the use of resource(s) from other disciplines</li> </ul>	<ul style="list-style-type: none"> <li>sometimes explicit connections are made between prior learning and current learning</li> <li>explicit connections are made between current learning and other discipline, but only verbally or through the use of resource(s) from other disciplines, and they may be irrelevant</li> </ul>	<ul style="list-style-type: none"> <li>does not make explicit connections between prior learning and current learning</li> <li>does not make connections between current learning and other disciplines</li> </ul>
<p><b>3.2 Provides assignments that require the application of knowledge for real purposes</b></p>	<p>In addition to all descriptors in Level 3, Level 4 includes:</p> <ul style="list-style-type: none"> <li>a choice of varied, equally rigorous assignments is given to students to demonstrate their understanding</li> </ul>	<ul style="list-style-type: none"> <li>assignments include authentic tasks, or simulations and facilitate application of knowledge</li> </ul>	<ul style="list-style-type: none"> <li>sometimes assignments include authentic tasks or simulations, but they may be ineffective at facilitating the application of knowledge</li> </ul>	<ul style="list-style-type: none"> <li>assignments do not include authentic tasks or simulations</li> </ul>
<p><b>3.3 Requires the exchange and analysis of multiple perspectives</b></p>	<p>In addition to all descriptors in Level 3, Level 4 includes:</p> <ul style="list-style-type: none"> <li>structures are provided that allow students to independently initiate the analysis of multiple perspectives</li> <li>the exchange and analysis of multiple perspectives extends students' understanding beyond what is required for mastery of objectives</li> </ul>	<ul style="list-style-type: none"> <li>diverse points of view are analyzed through learning activities including conversation, reading or writing</li> <li>opportunities are provided for students to develop their own perspective</li> <li>contextualizes perspectives in place, time and environment</li> </ul>	<ul style="list-style-type: none"> <li>diverse points of view are shared and / or discussed but not analyzed</li> <li>opportunities are provided for students to develop their own perspective, but those opportunities may be ineffective</li> <li>contextualizes content in place, time and environment, but the contextualization may be inaccurate, irrelevant or ineffective</li> </ul>	<ul style="list-style-type: none"> <li>does not require students to exchange and analyze multiple perspectives</li> </ul>

**Core Practice 4: Assess Progress Towards Mastery**

	4	3	2	1
<p><b>Indicators:</b></p> <p><b>4.1 Provides multiple opportunities for students to demonstrate understanding</b></p>	<p>In addition to all descriptors in Level 3, Level 4 includes:</p> <ul style="list-style-type: none"> <li>a choice of varied and equally rigorous assessments are provided to students to demonstrate understanding</li> </ul>	<ul style="list-style-type: none"> <li>assessments measure students' growth towards deep understanding of content</li> <li>varied assessment methods are used</li> </ul>	<ul style="list-style-type: none"> <li>sometimes assessments measure students' growth but they may not show growth towards deep understanding of content</li> <li>assessment methods are used, but they may not be varied or effective</li> </ul>	<ul style="list-style-type: none"> <li>assessments do not measure students' growth towards deep understanding of content</li> <li>varied assessments are not used</li> </ul>
<p><b>4.2 Provides timely and effective feedback</b></p>	<p>In addition to all descriptors in Level 3, Level 4 includes:</p> <ul style="list-style-type: none"> <li>feedback extends students' understanding beyond what is required for mastery of objectives</li> <li>structures are provided for students to give each other feedback in ways that advance their learning</li> </ul>	<ul style="list-style-type: none"> <li>feedback is timely</li> <li>feedback is accurate and specific</li> <li>feedback advances student learning</li> </ul>	<ul style="list-style-type: none"> <li>sometimes feedback is timely</li> <li>sometimes feedback is accurate and specific</li> <li>sometimes feedback advances student learning</li> </ul>	<ul style="list-style-type: none"> <li>feedback is not timely</li> <li>feedback is inaccurate and / or vague</li> <li>feedback does not advance student learning</li> </ul>
<p><b>4.3 Makes adjustments based on a variety of student data</b></p>	<p>In addition to all descriptors in Level 3, Level 4 includes:</p> <ul style="list-style-type: none"> <li>precise adjustments are made and they move students beyond what is required for mastery of the objectives</li> </ul>	<ul style="list-style-type: none"> <li>evidence of misunderstandings is used to adjust instruction throughout the lesson</li> <li>student engagement and behavior inform adjustments</li> <li>targeted intervention is provided based on classroom data</li> </ul>	<ul style="list-style-type: none"> <li>sometimes evidence of misunderstandings is used to adjust instruction throughout the lesson</li> <li>sometimes student engagement and behavior inform adjustments</li> <li>sometimes intervention is provided based on classroom data, but it may not be targeted effectively</li> </ul>	<ul style="list-style-type: none"> <li>evidence of misunderstandings and misunderstandings is not used to adjust instruction throughout the lesson</li> <li>student engagement and behavior do not inform adjustments</li> <li>targeted intervention based on classroom data is not provided</li> </ul>

Core Practice 5: Promotes Persistence and Intellectual Risk Taking				
	4	3	2	1
5.1 Builds a supportive and challenging learning environment	<p>In addition to all descriptors in Level 3, Level 4 includes:</p> <ul style="list-style-type: none"> <li>structures are provided for students to initiate critique independently of the teacher</li> </ul>	<ul style="list-style-type: none"> <li>persistence is demonstrated when completing tasks</li> <li>respectful critique of self and / or others' ideas is modeled and used by students</li> <li>making and learning from mistakes is encouraged</li> </ul>	<ul style="list-style-type: none"> <li>persistence is demonstrated when completing tasks</li> <li>sometimes respectful critique of self and / or others' ideas is modeled and used by students</li> <li>sometimes making and learning from mistakes is encouraged</li> </ul>	<ul style="list-style-type: none"> <li>persistence is not demonstrated when completing tasks</li> <li>respectful critique of self and / or others' ideas is not modeled and used by students</li> <li>making and learning from mistakes is not encouraged</li> </ul>
5.2 Builds a climate that encourages academic curiosity	<p>In addition to all descriptors in Level 3, Level 4 includes:</p> <ul style="list-style-type: none"> <li>academic curiosity is part of the classroom culture and the teacher makes it an instructional priority in the lesson.</li> <li>questioning is the norm and is initiated by students</li> </ul>	<ul style="list-style-type: none"> <li>intellectual curiosity is modeled</li> <li>questioning is encouraged</li> <li>structures support the independent extension and strengthening of knowledge</li> </ul>	<ul style="list-style-type: none"> <li>intellectual curiosity is sometimes modeled</li> <li>sometimes questioning is encouraged</li> <li>sometimes structures support the independent extension and strengthening of knowledge</li> </ul>	<ul style="list-style-type: none"> <li>intellectual curiosity is not modeled</li> <li>questioning is not encouraged</li> <li>structures do not support the independent extension and strengthening of knowledge</li> </ul>
5.3 Uses time, space and routines to move students to mastery	<p>In addition to all descriptors in Level 3, Level 4 includes:</p> <ul style="list-style-type: none"> <li>instructional time, space and routines work flawlessly together with little to no teacher direction</li> </ul>	<ul style="list-style-type: none"> <li>allocation of time is appropriate for the learning activities</li> <li>the physical environment supports learning goals</li> <li>classroom routines maximize student learning</li> </ul>	<ul style="list-style-type: none"> <li>sometimes the allocation of time is appropriate for the learning activities</li> <li>sometimes the physical environment supports learning goals</li> <li>sometimes classroom routines maximize student learning</li> </ul>	<ul style="list-style-type: none"> <li>allocation of time is not appropriate for the learning activities</li> <li>the physical environment does not support learning goals</li> <li>classroom routines do not maximize student learning</li> </ul>

## Core Practice: Know The Discipline Well

**Evidence:**

Models  
precise  
content  
knowledge

1. Alexander, P. A. (1997) Stages and phases of domain learning: The dynamics of subject matter knowledge, strategy, knowledge, and motivation. In C.E. Weinstein & B.L. McCombs (Eds.), Strategic learning: Skill, will and self-regulation. 10 (2): 213 - 250. Mahwah, NJ: Erlbaum.
2. Doster, E. C., Jackson, D. F., & Smith, D. W. (1997). Modeling Pedagogical Content Knowledge in Physical Science for Prospective Middle School Teachers: Problems and Possibilities. *Teacher Education Quarterly*, 24(4), 51-65.
3. Graham, C. R., Burgoyne, N., Cantrell, P., Smith, L., St. Clair, L., & Harris, R. (2009). TPACK development in science teaching: Measuring the TPACK confidence of inservice science teachers. *TechTrends*, 53(5), 70-79.
4. Hardy, M. (2010). Enhancing preservice mathematics teachers' TPACK. *Journal of Computers in Mathematics and Science Teaching*, Volume 29, Issue 1, 1-14.
5. Hirsch, S (2010) Mastering new standards will require teams to dig into deep content learnin. In *Journal of Staff Development*. 31 (5).
6. Marzano, R. (2003). *What works in schools: Translating research into action*. Alexandria, VA: ASCD.
7. Moody, M. & Stricker, J. (2008) *Strategic design for student achievement*. New York, NY: Teachers College Press.
8. National Center on Student Progress Monitoring: <http://www.studentprogress.org/default.asp>
9. Shulman, L. S. (2000). "Teacher development: Roles of domain expertise and pedagogical knowledge." *Journal of Applied Developmental Psychology* 21(1): 129-135.

<p>Uses academic vocabulary</p>	<ol style="list-style-type: none"> <li>1. Allen, J. (1999). <i>Words, words, words: Teaching vocabulary in grades 4-12</i>. Portland, ME: Stenhouse Publishers</li> <li>2. Beers, Kyleene. (2002) <i>When kids can't read: What teachers can do: A guide for teachers 6-12</i>. Portsmouth, NH: Heinemann.</li> <li>3. Blachowicz, C., Fisher, P., Oggle, D, Watts-Taffe, S. (2006) <i>Vocabulary: Questions from the classroom</i>. Reading Research Quarterly. 41(4): p524-539.</li> <li>4. Dunn, M., Bonner, B. &amp; Huske, L. (2007) <i>Developing a systems process for improving instruction in vocabulary: lessons learned</i>. ASCD Report.</li> <li>5. Gifford, M. &amp; Gore, S. (2008) <i>The effects of focused academic vocabulary instruction on underperforming math students</i>. ASCD Report.</li> <li>6. Marzano, R.J. (2004). <i>Building background knowledge for academic achievement</i>. Alexandria, VA: ASCD.</li> <li>7. Marzano, R. J., &amp; Pickering, D. J. (2005). <i>Building academic vocabulary: Teacher's manual</i>. Alexandria, VA: Association for Supervision and Curriculum Development.</li> </ol>
<p>Uses resources that are high quality and sufficiently complex</p>	<ol style="list-style-type: none"> <li>1. Alexander, P.A. &amp; Jetton, T.L. (2003). <i>Learning from traditional and alternative texts: New conceptualizations for the information age</i>. In A.C. Graesser, M.A. Gernsbacher, &amp; S.R. Goldman (Eds.), <i>Handbook of discourse processes</i>. (pp. 199 - 241). Mahwah, NH: Erlbaum.</li> <li>2. Anderson, L &amp; Krathwohl, D. (2001). <i>A Taxonomy for learning, teaching, and assessing: A revision of bloom's taxonomy of educational objectives</i> New York, NY: Longman.</li> <li>3. Burris, C., Wilney, E, Welner, K. &amp; Murphy, J. (2008). <i>Accountability, rigor, and detracking: Achievement effects of embracing a challenging curriculum as a universal good for all students</i>. Teachers College Record</li> </ol>

	<ol style="list-style-type: none"> <li>4. Donald D., Schumaker, J., Lenz, K., Bulgren, J., Hock, M., Knight, J. &amp; Ehre, B. (2001) Ensuring content-area learning by secondary students with learning disabilities. <i>Learning Disabilities: Research and Practice</i>. 16 (2): 96-108.</li> <li>5. Interational Center for Leadership in Education. Rigor and Relevance Framework. <a href="http://www.leadered.com/rrr.html">http://www.leadered.com/rrr.html</a></li> <li>6. MacNamara, D.S., A.C., &amp; Louwse, M.M. (in press). Sources of text difficulty: Across the ages and genres. In J.P. Sabatini &amp; E. Albro (Eds.), <i>Aligning and applying advances in the reading and measurement sciences</i>. Lanham, MD: R&amp;L Education.</li> <li>7. Mesmer, H.A.E. (2008). Tools for matching readers in the 21<sup>st</sup> century: Reacher-based practices. New York, NY: Guilford.</li> <li>8. Stone, J., Alfeld, C. &amp; Pearson, D. (2008) Rigor and Relevance: Enhancing High School Students' Math Skills Through Career and Technical Education. <i>American Educational Research Journal</i>. 45: 767-795.</li> <li>9. Wagner, T. (2008). Rigor redefined. <i>Educational leadership</i> 66 (2): 20 - 25.</li> </ol>
--	---

**Core Practice: Prioritize Evidence Over Opinion**

<p><b>Asks questions that require evidence-based answers</b></p>	<ol style="list-style-type: none"> <li>1. Adams, M. J. (2009) The challenge of advanced texts: The interdependence of reading and learning. In E.H. Hieber. <i>Reading more, reading better: Are american students reading enough of the right stuff?</i> New York, NY: Guilford Publications.</li> <li>2. Fisher, Douglas &amp; Frey, Nancy. (2007) Using questions to check for understanding. In <i>Checking for understanding: formative assessment techniques for your classroom</i>. ASCD: Alexandria, VA.</li> <li>3. Hess, Diana. (2009). <i>Controversy in the classroom: The democratic power of discussion</i>. New York: Routledge.</li> </ol>
--	--

	<p>4. Spiegel, D.L. (2008). Strategies for engaging all students, building higher-level thinking skills, and strengthening reading and writing across the curriculum. New York, NY: Teaching Resources.</p> <p>5. Willen, W. (1987). Questions, Questioning Techniques, and Effective Teaching. NEA.</p>
<p>Creates learning activities that require students to use evidence when building arguments, making claims or explaining thinking</p>	<p>1. Education Policy Improvement Center: <a href="https://www.epiconline.org/about_epic">https://www.epiconline.org/about_epic</a></p> <p>2. Drake, Fredrick. (2008). Engagement in teaching history: Theory and practices for middle and secondary teachers. Upper Saddle River, NJ: Pearson.</p> <p>3. Hess, Diana. (2009). Why Democracy Demands Controversy. In Controversy in the classroom: The democratic power of discussion. New York, NY: Routledge.</p>
<p>Core Practice: Grow and Improve Knowledge Base</p>	
<p>Makes connections within and across disciplines</p>	<p>1. Beers, Kylee. (2002) When kids can't read: What teachers can do: A guide for teachers 6-12. Portsmouth, NH: Heinemann.</p> <p>2. Echevarria, J, Vogt, M., &amp; Short, D. (2008) Making content comprehensible for english learners: The SIOP model. Boston, MA: Pearson.</p> <p>3. Fogarty, R (1995) Ten ways to integrate the curriculum. Educational Leadership</p>



	<p>4. Jacob, H.H (1997) Mapping the big picture: Integrating curriculum &amp; assessment k-12. Alexandria, VA: ASCD</p> <p>5. Marzano, R. (2003) The art and science of teaching: A comprehensive framework for effective instruction. Alexandria, VA: ASCD.</p>
<p>Provides assignments that require the application of knowledge for real purposes</p>	<p>1. Authentic Assessment Toolbox: <a href="http://jfmuller.faculty.noctrl.edu/toolbox/tasks.html">http://jfmuller.faculty.noctrl.edu/toolbox/tasks.html</a></p> <p>2. Fisher, Frewy &amp; Rothenberg. (2008). Content - Area conversationsL How to plan discussion-based lessons for diverse language learners. Alexandria, VA: ASCD.</p> <p>3. Zwiers, J. (2008). Building academic language: Essential practices for content classrooms. New York, NY: Jossey-Bass.</p>
<p>Requires the exchange and analysis of multiple perspectives</p>	<p>1. Metzger, Margaret. (1998) Teaching beyond the plot. Phi Delta Kappan. 80 (3): 240- 246.</p> <p>2. Tunnell, M. &amp; Ammon, R. (2000) The story of ourselves: Fostering multiple historical perspectives. Social Education.38:3</p> <p>3. Tredway, L. (1995) Socratic seminars. Educational Leadership . ASCD: Alexandria, VA.</p> <p>4. Wilen, W. (2004) Refuting misconceptions about classroom discussion. The Social Studies 23:1.</p>
<p><b>Core Practice: Assess Progress Toward Mastery</b></p>	
<p>Provides multiple</p>	<p>1. Echevarria, J., Vogt, M., &amp; Short, D. (2008) Making content comprehensible for english learners: The SIOP model. Boston, MA: Pearson.</p>

<p>opportunities for students to demonstrate understanding</p>	<ol style="list-style-type: none"> <li>2. Gore, M.C. (2010). Inclusion strategies for secondary classrooms: Keys for struggling learners (2<sup>nd</sup> Ed.). Thousand Oaks, CA: Corwin Press.</li> <li>3. Sousa, David. &amp; Tomlinson, Carol Ann. (2011). The Nonnegotiables of Effective Differentiation. &amp; Mindset, Learning Environment, and Differentiation. In Differentiation and the Brain: How Neuroscience Supports the Learner-Friendly Classroom. Bloomington, IN: Solution Tree Press.</li> <li>4. Tomlinson, Carol Ann and McTighe, Jay. (2006) Integrating differentiated instruction and understanding by design: Connecting content and kids. Alexandria, VA: ASCD.</li> <li>5. Wormeli, Rick. (2006) Mastery &amp; principles of successful assessment in the differentiated classroom. In fair isn't always equal: Assessing and grading in the differentiated classroom. Portland, ME: Stenhouse Publishers.</li> </ol>
<p>Provides timely and effective feedback</p>	<ol style="list-style-type: none"> <li>1. Black et al, (2004) "Working Inside the Black Box: Assessment for learning in the classroom." Phi Delta Kappan, p 9-21.</li> <li>2. Brookhart, Susan (2008). How to give effective feedback to your students. Alexandria, VA: ASCD.</li> <li>3. Farr, S. (2008) Teaching as leadership: The highly effective teacher's guide to closing the achievement gap. Portsmouth, NH: Jossey-Bass.</li> <li>4. Popham, W.J. (2008). Transformative assessment. Alexandria, VA: ASCD.</li> </ol>
<p>Makes adjustments based on a variety of student data</p>	<ol style="list-style-type: none"> <li>1. Cary, Stephen. (2003) How do I make my spoken language more understandable? In Working with second language learners. Portsmouth, NH: Heinemann.</li> <li>2. Center on Student Progress Monitoring: <a href="http://www.studentprogress.org/default.asp">http://www.studentprogress.org/default.asp</a></li> <li>3. Dirksen, Debra. (2011) Hitting the reset button: Using formative assessment to guide instruction. Phi Delta Kappan.</li> </ol>

	<p>92 (7): 26-31.</p> <p>4. National Board for Professional Teaching Standards: <a href="http://www.nbpts.org/">http://www.nbpts.org/</a></p> <p>5. Reeves, D.B. (2002). Making standards work.: How to implement standards-based assessments in the classroom, school, and district.</p> <p>6. Stiggins, R. J. (2001). Student-involved classroom assessment (3rd ed.).</p>
<p><b>Core Practice: Promotes Intellectual Risk Taking and Persistence</b></p>	
<p><b>Builds a supportive and challenging learning environment</b></p>	<ol style="list-style-type: none"> <li>1. American Psychological Association. Improving Students' Relationships with Teachers to Provide Essential Supports for Learning. Retrieved on 9/22/10 from <a href="http://www.apa.org/education/k12/relationships.aspx">http://www.apa.org/education/k12/relationships.aspx</a></li> <li>2. Connor, D.&amp; Lagares, C (2007). Facing high stakes in high schools: 25 successful strategies from an inclusive social studies classroom. <i>Teaching Exceptional Children</i>. 40 (2):18 - 27.</li> <li>3. Santiago Baca, Jimmy. (2010) Adolescents on the edge: Stories and lessons to transform learning. Portsmouth, NH: Heinemann.</li> <li>4. Steele, Claude. (2003) Stereotype threat and african-american student achievement. In Young, gifted, and black: Promoting high achievement among african-american students. Boston, MA: Beacon Press.</li> <li>5. Tovani, C (2010). Clock watchers: Six steps to motivating and engaging disengaged students across content areas. Portsmouth, NH: Heinemann.</li> <li>6. Delpit, Lisa. (2006) Lessons from teachers. <i>Journal of Teacher Education</i>. 57(3): 220-231.</li> </ol>

	<p>7. Metzger, Margaret. (2002) Learning to discipline. Phi Delta Kappan. 84(1) 5-10.</p> <p>8. Weinstein, C., Tomlinson-Clarke, S. &amp; Curran, M. (2004) Toward a conception of culturally responsive classroom management. Journal of Teacher Education. 55: (1): 25-38.</p> <p>1. Bruce, B. C., &amp; Davidson, J. (1996). An Inquiry Model for Literacy Across the Curriculum. Journal of Curriculum Studies, 28(3), 281-300.</p> <p>2. Bain, K. (2004). What the Best College Teachers Do. Harvard: Harvard Press.</p> <p>3. Bruner, J. S. (1961). "The Act of Discovery". Harvard Educational Review 31 (1): 21-32.</p> <p>4. Dewey, J. (1956). The Child and the Curriculum &amp; The school and Society. Chicago: University of Chicago Press. (Original works published 1902 and 1915.</p> <p>5. Dweck, C.S., &amp; Bempechat, J. (1983). Children's theories of intelligence: Implications for learning. In S. Paris, G. Olson, and H. Stevenson (Eds.) Learning and motivation in children. Hillsdale, NJ: Erlbaum.</p> <p>6. Dweck, C. S.; Chiu, C. Y.; Hong, Y. Y. (1995). "Implicit Theories: Elaboration and Extension of the Model". Psychological Inquiry 6 (4): 322-333.</p> <p>7. Dweck, C.S. (2012) Mindset: How you can fulfill your potential. Robinson Publishing.</p> <p>8. Marzano, R &amp; Pickering, D (2010), The highly engaged classroom: The classroom strategies</p> <p>9. Vidler, D. &amp; Karan, V. (2010). A Study of Curiosity, Divergent Thinking and Test Anxiety. The Journal of Psychology: Interdisciplinary and Applied. 90 (2): 237 - 243.</p>
<p>Builds a climate that encourages academic curiosity</p>	

<p>Uses time, space and routines to move students to mastery</p>	<ol style="list-style-type: none"> <li>1. Lemov, Doug. (2010) <i>Teach like a champion: 49 techniques that put students on the path to college</i>. San Francisco, CA: Jossey-Bass.</li> <li>2. Marzano, R. Pickering, &amp; Pollock, (2004). <i>Classroom instruction that works: Research-based strategies for increasing student achievement</i>. Alexandria, VA: ASCD.</li> <li>1. McLeod, Fisher &amp; Hoover. (2003). <i>Key Elements of Classroom Management</i>. ASCD.</li> <li>2. Starr, L. (2002) <i>Education World. Creating a climate for learning: Effective classroom management</i>.</li> <li>3. Wong, H (2009). <i>The first days of school: How to be an effective teacher</i>. Harry K Wong Publications</li> </ol>
--	--

# Appendix C

# Multi-tier System of Supports (MTSS): Response to Instruction/Intervention (RtI)

An Overview of Data-based Problem-solving within a Multi-tier System of Student Supports in Florida's Public Schools

RtI has consistently been defined in Florida as the practice of providing high-quality instruction and intervention matched to student needs using learning rate over time and level of performance to make important instructional decisions. This multi-tier system of student supports involves the systematic use of assessment data to most efficiently allocate resources in order to improve learning for all students. To ensure efficient use of resources, schools begin with the identification of trends and patterns using school-wide and grade-level data. Students who need instructional intervention beyond what is provided universally for positive behavior or academic content areas are provided with targeted, supplemental interventions delivered individually or in small groups at increasing levels of intensity. Within a MTSS, all school-based efforts such as lesson study, universal design for learning, and continuous school improvement, are unified and accelerated by collaborative teaming to result in increased student achievement.

## Intensive, Individualized Supports

- Intensive interventions based on individual student needs
- Students receiving prolonged interventions at this level may be several grade levels behind or above the one in which they are enrolled
- Progress monitoring occurs most often to ensure maximum acceleration of student progress
- If more than approximately 5% of students are receiving support at this level, engage in Tier 1 and Tier 2 level, systemic problem-solving



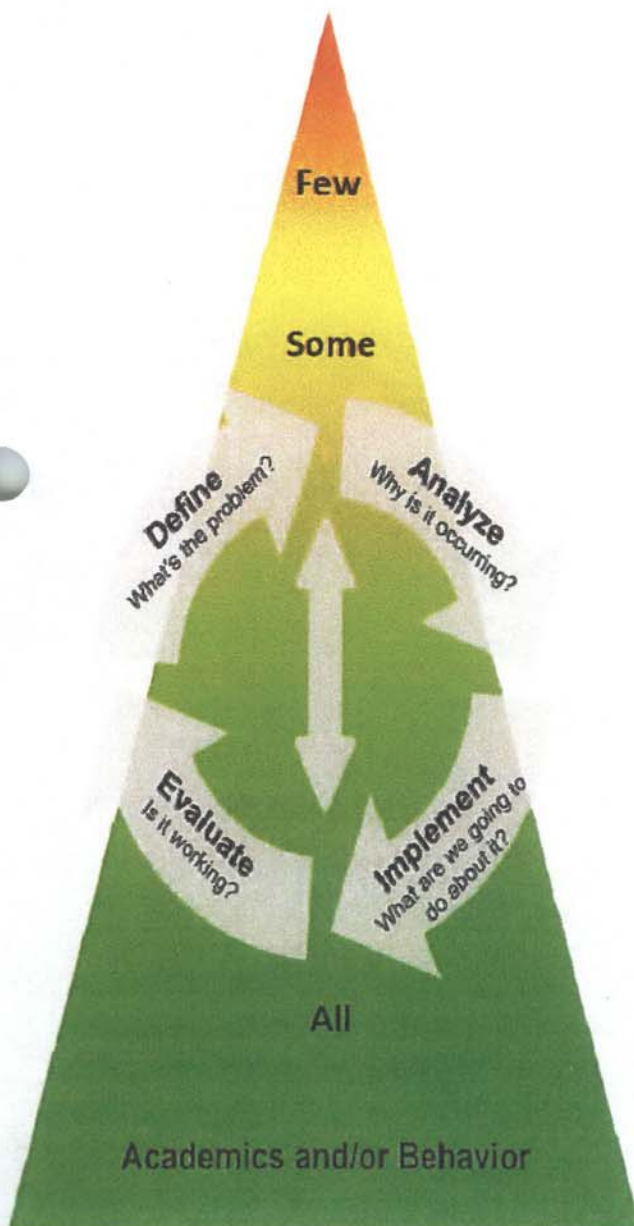
## Targeted, Supplemental Supports

- Interventions are based on data revealing that students need more than core, universal instruction
- Interventions and progress monitoring are targeted to specific skills to remediate or enrich, as appropriate
- Progress monitoring occurs more frequently than at the core, universal level to ensure that the intervention is working
- If more than approximately 15% of students are receiving support at this level, engage in Tier 1 level, systemic problem-solving



## Core, Universal Supports

- Research-based, high-quality, general education instruction and support
- Screening and benchmark assessments for all students
- Assessments occur for all students
- Data collection continues to inform instruction
- If less than approximately 80% of students are successful given core, universal instruction, engage in Tier 1 level problem-solving



Florida's Response to Instruction/Intervention website: <http://www.florida-rti.org/index.htm>

# Appendix D



# Galloway's Academy

## Foreign Language Immersion Charter School

---

### INSTRUCTIONAL SALARY SCHEDULE

Year	Bachelor's	Master's	Specialist In Education	Doctorate	NTBS Certification
00	30,910.00	33,000.00	35,000.00	37,000.00	n/a
01	31,500.00	33,250.00	35,500.00	37,500.00	n/a
02	32,000.00	33,500.00	36,000.00	38,000.00	n/a
03	32,250.00	34,000.00	36,500.00	38,500.00	n/a
04	32,500.00	34,250.00	37,000.00	39,000.00	n/a
05	33,000.00	34,500.00	37,500.00	39,500.00	42,000.00
06	33,250.00	35,000.00	38,000.00	40,000.00	42,250.00
07	33,500.00	35,250.00	38,500.00	40,500.00	42,500.00
08	34,000.00	35,500.00	39,000.00	41,000.00	43,000.00
09	34,250.00	36,000.00	39,500.00	41,500.00	43,250.00
10	34,500.00	36,250.00	40,000.00	42,000.00	43,500.00
11	35,000.00	36,500.00	40,500.00	42,250.00	44,000.00
12	35,250.00	37,000.00	41,000.00	42,500.00	44,250.00
13	35,500.00	37,250.00	41,500.00	43,000.00	44,500.00
14	36,000.00	37,500.00	42,000.00	43,250.00	45,000.00
15	36,250.00	38,000.00	42,250.00	43,500.00	45,250.00
16	36,500.00	38,250.00	42,500.00	44,000.00	45,500.00
17	37,000.00	38,500.00	43,000.00	44,250.00	46,000.00
18	37,250.00	40,000.00	43,250.00	44,500.00	46,250.00
19	37,500.00	40,500.00	43,500.00	45,000.00	46,500.00
20	40,000.00	41,500.00	43,950.00	45,500.00	47,000.00

Years based on the number of satisfactory or higher performance evaluations

## Other Instructional Salary Schedule (Foreign Language Teacher)

Year	Bachelor's, Master's,
00	20,000.00
01	20,590.00
02	21,180.00
03	21,770.00
04	22,360.00
05	22,950.00
06	22,540.00
07	24,130.00
08	24,720.00
09	25,310.00
10	25,900.00
11	26,490.00
12	27,080.00
13	27,670.00
14	28,260.00
15	28,850.00
16	29,440.00
17	30,030.00
18	30,620.00
19	31,210.00
20	31,800.00

The Executive Director salary is \$50,000.00, Principal salary is \$40,000.00 and Administrative Assistant salary is \$25,000.00, which will stay the same for the first five years but incentives will be given based on student performance.

# Appendix E

### Family Contract Agreement

**Student Name:**

I/We, the Parent(s)/Guardian(s) of the above-named student, in consideration of the enrollment of my/our child in the Galloway Academy Foreign Language Immersion Charter School do hereby agree to the following:

1. I understand that this school is governed by a Governing Board.
2. By my personal participation, I will assist the school in making learning a primary occupation for my child.
3. I will supervise my child's homework to ensure that all assignments are completed on schedule. I will not make excuses for late/missing assignments. I will establish a homework location in the home.
4. I will ensure that my child is dressed in uniform clothing in accordance with the dress code established by Galloway Academy Charter School. As stated in the student handbook, if my student comes to school out of uniform, I will bring my student the appropriate clothing as soon as I am contacted.
5. My child will be sent to school healthy, clean, and well- rested and prepared to learn with proper supplies.
6. I will have two academic conferences by phone, e-mail or in person with my child's teacher(s) as requested. I will schedule conferences. Pop-in conferences are not appropriate.
7. I will volunteer my time according to the needs of the school, which are currently 20 hours per year, by agreeing to accept a fair share of the work to be done as directed by the Governing Board and/or Administration.
8. I understand that practicing civic responsibility is an important part of the learning experience at the school; therefore, I will provide or arrange for transportation for my child to school-organized volunteer community activities or I will provide reasonable notice to the school if I need assistance to find transportation for my child.
9. I understand that this contract is an agreement with all other parents in the school to support the faculty, staff and volunteers as they work to help me make my child a productive, cooperative member of the school and community.
10. I understand that after reasonable interventions with regard to discipline and academics have been attempted without success, the Governing Board has the authority to recommend that a child be withdrawn from Galloway Academy Charter School if the following circumstances occur:
  - a. Student's behavior violates the Conduct and Discipline Code which I have read and I understand; and/or
  - b. The parents or guardian fails to take responsibility for the conduct of the student or fails to cooperate with the school in efforts to correct the student's behavior.
  - c. The student consistently fails to turn in homework, projects, or prepare for tests, preventing reaching maximum academic potential.

I understand that any student suspended or expelled under District Policy from a charter school is entitled to enroll in a public school in the district in which the student resides so

long as the student would not have been subject to suspension or expulsion under the disciplinary policy of the local school system for the conduct which gave rise to the suspension or expulsion.

11. I understand the policy of Galloway Academy Charter School is to promote students from grade to grade based solely on academic performance.
12. I will keep the school informed of a phone number and address where I can be reached during daytime hours, and be immediately available to come to the school if requested.

**Parent(s)**

**Name:**

**Address:**

**Address:**

**Phone:**

**Phone:**

13. I will see that my student attends tutorials, after school programs if needed.

Parent Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# Appendix F

	Start-Up FY14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
<b>ENROLLMENT</b>	108	108	108	108	108	108
<b>FUND BALANCE, BEGINNING</b>	<u>185,523</u>	<u>86,347</u>	<u>17,886</u>	<u>87,182</u>	<u>221,288</u>	<u>481,887</u>
<b>REVENUES</b>						
FEFP (Based on average of Oct/Feb FTE counts @108)	185,523	742,095	742,095	742,095	742,095	742,095
Reading Allocation ( \$ 62.00 per FTE @ 108)	-	6,696	6,696	6,696	6,696	6,696
Capital Outlay	-	-	-	-	-	-
Food Service Revenue	-	122,869	122,869	122,869	122,869	122,869
Title 1	-	27,000	27,000	27,000	27,000	27,000
<b>Other Revenue:</b>						
Benefactors	-	-	-	-	-	-
Corporate Sponsor	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Fund Raisers	-	2,500	2,500	2,500	2,500	2,500
Grants	-	-	-	-	-	-
Loans from CDFIs	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>185,523</u>	<u>801,984</u>	<u>919,046</u>	<u>988,342</u>	<u>1,122,448</u>	<u>1,383,047</u>
<b>EXPENDITURES</b>						
<b>INSTRUCTION</b>						
Classroom Teachers	-	185,460	189,000	192,000	193,500	195,000
Specialty Teachers	-	20,000	20,590	21,180	21,770	22,360
Paraprofessionals	-	-	-	-	-	-
<b>Total Instruction Salaries</b>	-	<u>205,460</u>	<u>209,590</u>	<u>213,180</u>	<u>215,270</u>	<u>217,360</u>
Retirement	-	-	-	-	-	-
Payroll Taxes	-	22,601	23,055	23,450	23,680	23,910
Health Insurance	-	26,710	27,247	27,713	27,985	28,257
Workers Compensation	-	2,055	2,096	2,132	2,153	2,174
<b>Total Instruction Benefits</b>	-	<u>51,365</u>	<u>52,398</u>	<u>53,295</u>	<u>53,818</u>	<u>54,340</u>
Instructional Materials	29,662	-	29,662	29,662	29,662	29,662
Technology	20,325	42,497	20,000	20,000	20,000	10,000
Materials and Supplies	5,000	-	5,000	5,000	5,000	5,000
Intervention curriculum	-	10,000	10,000	10,000	10,000	10,000
Equipment (Lease or Purchase)	2,400	-	2,400	2,400	2,400	2,400
AV Materials	-	-	-	-	-	-
Furniture and Equipment	5,000	5,000	10,000	10,000	10,000	10,000
Software: Student Information Management System	1,389	1,166	1,555	1,555	1,555	1,555
Substitutes / 3rd Shift Stipend	-	4,000	4,000	4,000	4,000	4,000
<b>Total Instruction Other</b>	<u>63,776</u>	<u>62,664</u>	<u>82,617</u>	<u>82,617</u>	<u>82,617</u>	<u>72,617</u>
<b>Total Instruction</b>	<u>63,776</u>	<u>319,489</u>	<u>344,605</u>	<u>349,092</u>	<u>351,705</u>	<u>344,317</u>
<b>PUPIL PERSONNEL SERVICES</b>						
Staff Member	-	-	-	-	-	-
Staff Member	-	-	-	-	-	-
<b>Total Pupil Personnel Salaries</b>	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-
<b>Total Pupil Personnel Benefits</b>	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
<b>Total Pupil Personnel Other</b>	-	-	-	-	-	-
<b>Total Pupil Personnel Services</b>	-	-	-	-	-	-
<b>INSTRUCTIONAL MEDIA SERVICES</b>						
Media Specialist	-	-	-	-	-	-
Tech Support	-	-	-	-	-	-
<b>Total Instructional Media Salaries</b>	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-
<b>Total Instructional Media Benefits</b>	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Periodicals	-	-	-	-	-	-
Library Books and Online Services	-	-	-	-	-	-
<b>Total Instructional Media Other</b>	-	-	-	-	-	-
<b>Total Instructional Media Services</b>	-	-	-	-	-	-
<b>CURRICULUM DEVELOPMENT</b>						
Contracted Services	-	-	-	-	-	-
<b>STAFF TRAINING</b>						
Seminars, workshops, other	<u>1,000</u>	<u>4,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<b>Other expenses</b>						
Payroll services	-	1,920	1,920	1,920	1,920	1,920
Other Contracted Services	-	10,000	10,000	10,000	10,000	10,000
Conferences, dues, and fees	-	6,073	6,073	6,073	6,073	6,073
Contracted Services - Audit	-	-	-	-	-	-
Contracted Services - Training	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Start-up Expenses	-	-	-	-	-	-
District Fee	-	37,105	37,105	37,105	37,105	37,105
Indirect Cost	-	-	-	-	-	-
<b>Total Board</b>	-	<u>55,098</u>	<u>55,098</u>	<u>55,098</u>	<u>55,098</u>	<u>55,098</u>
<b>SCHOOL ADMINISTRATION</b>						
Executive Director	-	50,000	50,000	50,000	50,000	50,000
Asst Principal	-	40,000	40,000	40,000	40,000	40,000
Dean	-	-	-	-	-	-
Admin Support	-	25,000	25,000	25,000	25,000	25,000
<b>Total Administration Salaries</b>	-	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>

	Start-Up FY14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Retirement	-	-	-	-	-	-
Payroll Taxes	-	12,650	12,650	12,650	12,650	12,650
Health Insurance	-	14,950	14,950	14,950	14,950	14,950
Workers Compensation	-	1,150	1,150	1,150	1,150	1,150
<b>Total Administration Benefits</b>	<b>-</b>	<b>28,750</b>	<b>28,750</b>	<b>28,750</b>	<b>28,750</b>	<b>28,750</b>
Travel	-	-	-	-	-	-
Equipment Rental	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Software	-	-	-	-	-	-
<b>Total Administration Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total School Administration</b>	<b>-</b>	<b>143,750</b>	<b>143,750</b>	<b>143,750</b>	<b>143,750</b>	<b>143,750</b>
<b>FACILITIES ACQUISITION</b>						
Rents	24,000	96,000	96,000	96,000	96,000	96,000
FFE	-	-	-	-	-	-
Computer Hardware	-	-	-	-	-	-
<b>Total Facilities Acquisition</b>	<b>24,000</b>	<b>96,000</b>	<b>96,000</b>	<b>96,000</b>	<b>96,000</b>	<b>96,000</b>
<b>FISCAL</b>						
Treasurer	-	-	-	-	-	-
<b>Total Fiscal Salaries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Retirement	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-
<b>Total Fiscal Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contracted Services - Finance	-	-	-	-	-	-
Contracted Services - HR	-	-	-	-	-	-
<b>Total Fiscal Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fiscal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FOOD SERVICE</b>						
Food Service Workers	-	-	-	-	-	-
<b>Total Food Service Salaries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Retirement	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-
<b>Total Food Service Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contracted Services	-	90,000	90,000	90,000	90,000	90,000
<b>Total Food Service Other</b>	<b>-</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>Total Food Service</b>	<b>-</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>TRANSPORTATION</b>						
Contracted Services	-	55,916	55,916	55,916	55,916	55,916
<b>PLANT OPERATIONS</b>						
Custodial	-	-	-	-	-	-
Security	-	-	-	-	-	-
<b>Total Plant Operations Salaries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Retirement	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-
<b>Total Plant Operations Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contracted Services	-	-	-	-	-	-
Insurance (Property, Casualty, Liability, Fidelity Bond)	1,200	9,246	10,581	10,581	10,581	10,581
Telephone	1,200	3,600	4,800	4,800	4,800	4,800
Utilities	3,000	9,000	12,000	12,000	12,000	12,000
Repair and Maintenance	-	-	5,000	5,000	10,000	5,000
Postage and Courier services	5,000	5,000	10,000	10,000	10,000	10,000
<b>Total Plant Operations Other</b>	<b>10,400</b>	<b>26,846</b>	<b>42,381</b>	<b>42,381</b>	<b>47,381</b>	<b>42,381</b>
<b>Total Plant Operations</b>	<b>10,400</b>	<b>26,846</b>	<b>42,381</b>	<b>42,381</b>	<b>47,381</b>	<b>42,381</b>
<b>PLANT MAINTENANCE</b>						
Contracted Services (Custodial)	-	12,000	12,000	12,000	12,000	12,000
Cleaning Supplies	-	5,000	5,000	5,000	5,000	5,000
<b>Total Plant Maintenance</b>	<b>-</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
<b>DEBT SERVICE</b>						
Principal & Interest	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>99,176</b>	<b>784,098</b>	<b>849,749</b>	<b>854,237</b>	<b>861,849</b>	<b>849,462</b>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>86,347</b>	<b>17,886</b>	<b>69,297</b>	<b>134,106</b>	<b>260,599</b>	<b>533,585</b>
<b>FUND BALANCE, ENDING</b>	<b>86,347</b>	<b>17,886</b>	<b>87,182</b>	<b>221,288</b>	<b>481,887</b>	<b>1,015,472</b>



**Charter School Estimated Expenditure Worksheet**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**  
**FY 2014-2015**

**Instruction:**

**1. Instructional Services :**

*Basic Education Teachers - Salaries & Benefits :*

a.	Number	5	x Average Salary	\$ 30,910.00		\$ 154,550.00
b.			Benefits (retirement, social security, insurance, etc.)	25%		\$ 38,638.00

*Basic Education Teacher Aides - Salaries & Benefits :*

c.	Number	0	x Average Salary	\$ -		\$ -
d.			Benefits (retirement, social security, insurance, etc.)	0%		\$ -

*Exceptional Education (ESE) Teachers - Supplement :*

e.	Number	1	x Supplement	\$ 30,910.00		\$ 30,910.00
f.			Benefits (retirement, social security, insurance, etc.)	25%		\$ 7,728.00

*Exceptional Education (ESE) Teacher Aides - Salary & Benefits :*

g.	Number	0	x Average Salary	\$ -		\$ -
h.			Benefits (retirement, social security, insurance, etc.)	0%		\$ -

*Vocational/Other Education Teachers - Salaries & Benefits :*

i.	Number	0	x Average Salary	\$ -		\$ -
j.			Benefits (retirement, social security, insurance, etc.)	0%		\$ -

**Subtotal**      **\$ 231,826.00**

*Other Instructional Services :*

*Full-time :*

k.	Art Teacher	0	x Annual Salary	\$ -		\$ -
l.			Benefits (retirement, social security, insurance, etc.)	0%		\$ -

k.	Music Teacher	0	x Annual Salary	\$ -		\$ -
l.			Benefits (retirement, social security, insurance, etc.)	0%		\$ -

m.	Other: Foreign Language	1	x Annual Salary	\$ 20,000.00		\$ 20,000.00
n.			Benefits (retirement, social security, insurance, etc.)	25%		\$ 5,000.00

**Subtotal**      **\$ 25,000.00**

*Part-time :*

o.	Dance Teacher	0	x Hourly Wage	\$ -	x hours/week	\$ -
p.			Benefits (retirement, social security, insurance, etc.)	0%		\$ -

q.	Computer Teacher	0	x Hourly Wage	\$ -	x hours/week	\$ -
r.			Benefits (retirement, social security, insurance, etc.)	0%		\$ -

s.	Other	0	x Hourly Wage	\$ -	x hours/week	\$ -
t.			Benefits (retirement, social security, insurance, etc.)	0%		\$ -

u.	Other Personnel (Substitute Teachers, which needs to include 7.65% for FICA)		\$ 4,000.00			\$ 4,000.00
----	--	--	-------------	--	--	-------------

v.	Contracted Exceptional Education Specialists		\$ -			\$ -
----	--	--	------	--	--	------

**Subtotal**      **\$ 4,000.00**

**2. Instructional Materials & Equipment :**

a.	Instructional Materials (textbooks, workbooks, etc.)		\$ -			\$ -
----	--	--	------	--	--	------

b.	Intervention Programs		\$ 10,000.00			\$ 10,000.00
----	-----------------------	--	--------------	--	--	--------------

**Subtotal**      **\$ 10,000.00**

**3. Other Instructional Expenses :**

a.	Classroom Supplies (Other than in # 2 above)		\$ -			\$ -
----	--	--	------	--	--	------

b.	AV equipment/Other Instructional Equipment		\$ -			\$ -
----	--	--	------	--	--	------

**Subtotal**      **\$ -**

**4. Technology :**

a.	Computer Equipment		\$ 42,497.00			\$ 42,497.00
----	--------------------	--	--------------	--	--	--------------

b.	Student Information Management System (\$1000.00 One-Time Fee)		\$ 1,166.40			\$ 1,166.40
----	--	--	-------------	--	--	-------------

**Subtotal**      **\$ 43,663.40**

**5. Classroom/Vocational Equipment (Desks, chairs, tables, etc.)**

a.	Desks, chairs, tables, and Equipment/Furniture/Furnishings other than Audio Visual and PCs		\$ -			\$ -
----	--	--	------	--	--	------

**Subtotal**      **\$ -**

**Total Academic Instruction - 1 through 5 above >**      **\$ 314,489.40**

**Charter School Estimated Expenditure Worksheet - cont'd**  
**3XXX - YOUR CHARTER SCHOOL NAME (UFTE Enrollment Cap @ XXX)**  
**FY 2014-2015**

**Instructional Support:**

**6. Pupil Personnel Services:**

*Coordinator / Counselor - Salary & Benefits :*

a.	Number	<u>0</u>	x Annual Salary	\$ -	\$ -
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>				\$ -
					<b>Subtotal</b> \$ -

**7. Curriculum Development:**

*Curriculum Specialist / Writer's - Salaries & Benefits :*

a.	Number	<u>0</u>	x Annual Salary	\$ -	\$ -
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>				\$ -
c.	Curriculum Development - Materials and Supplies				\$ -
d.	Curriculum Development - Equipment				\$ -
					<b>Subtotal</b> \$ -

**8. Staff Development / Training:**

a.	Seminars, workshops, Other _____				\$ 4,000.00
					<b>Subtotal</b> \$ 4,000.00

**9. Media:**

*Media Specialist - Salary & Benefits :*

a.	Number	<u>0</u>	x Annual Salary	\$ -	\$ -
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>				\$ -

*Librarian - Salary & Benefits :*

c.	Number	<u>0</u>	x Annual Salary	\$ -	\$ -
d.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>				\$ -

e.	Media - Materials and Supplies				\$ -
f.	Media - Equipment				\$ -
					<b>Subtotal</b> \$ -

**Total Instructional Support - 6 through 9 above > \$ 4,000.00**

**General Support:**

**10. Administrative Services - Salaries & Benefits :**

a.	<i>Principal</i>	<u>1</u>	x Annual Salary	\$ 40,000.00	\$ 40,000.00
b.	Benefits (retirement, social security, insurance, etc.) <u>25%</u>				\$ 10,000.00
c.	<i>Assistant Principal</i>	<u>0</u>	x Annual Salary	\$ -	\$ -
d.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>				\$ -
e.	<i>Admin Assistant</i>	<u>1</u>	x Annual Salary	\$ 25,000.00	\$ 25,000.00
f.	Benefits (retirement, social security, insurance, etc.) <u>25%</u>				\$ 6,250.00
e.	<i>Bookkeeper</i>	<u>0</u>	x Annual Salary	\$ -	\$ -
f.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>				\$ -
e.	<i>Other: Executive Direct</i>	<u>1</u>	x Annual Salary	\$ 50,000.00	\$ 50,000.00
f.	Benefits (retirement, social security, insurance, etc.) <u>25%</u>				\$ 12,500.00
					<b>Subtotal</b> \$ 143,750.00

**11. Office Expenses :**

a.	Equipment / Furniture / Furnishings				\$ 5,000.00
b.	Repair and Maintenance				\$ -
c.	Other _____				\$ -
					<b>Subtotal</b> \$ 5,000.00

**12. Telephone & Communication Services :**

a.	Telephone / Communication Services ( monthly bills)				\$ 3,600.00
b.	Equipment (including any training and installation)				\$ -
c.	Other _____				\$ -
					<b>Subtotal</b> \$ 3,600.00

**13. Mailing & Marketing :**

a.	Postage / Courier Services				\$ 5,000.00
b.	Other _____				\$ -
					<b>Subtotal</b> \$ 5,000.00

**Charter School Estimated Expenditure Worksheet - cont'd**  
**3XXX - YOUR CHARTER SCHOOL NAME (UFTE Enrollment Cap @ XXX)**  
 FY 2014-2015

**General Support cont'd:**

<b>14. Printing and Copying :</b>		
a. Materials and Supplies		\$ -
b. Equipment (Specify here: Purchase _____ or Lease _____)		\$ -
c. Other _____		\$ -
	<b>Subtotal</b>	<b>\$ -</b>
<b>15. Facilities :</b>		
a. Land / Land improvements		\$ -
b. Building (Specify here: Purchase _____ Lease-Purchase _____ Lease/Rent _____)		\$ 72,000.00
c. Leasehold Improvements		\$ -
	<b>Subtotal</b>	<b>\$ 72,000.00</b>
<b>16. Facility - Maintenance :</b>		
<i>Maintenance person - Salary &amp; Benefits :</i>		
a. Number <u>0</u> x Annual Salary \$ -		\$ -
b. Benefits (retirement, social security, insurance, etc.) <u>0%</u>		\$ -
c. Contracted Services		\$ -
d. Maintenance - Materials and Supplies		\$ -
e. Maintenance - Equipment		\$ -
f. Other _____		\$ -
	<b>Subtotal</b>	<b>\$ -</b>
<b>17. Custodial Services :</b>		
<i>Custodian's - Salary &amp; Benefits :</i>		
a. Number <u>0</u> x Annual Salary \$ -		\$ -
b. Benefits (retirement, social security, insurance, etc.) <u>0%</u>		\$ -
c. Contracted Services		\$ 12,000.00
d. Cleaning Supplies		\$ 5,000.00
e. Equipment		\$ -
f. Other _____		\$ -
	<b>Subtotal</b>	<b>\$ 17,000.00</b>
<b>18. Utilities :</b>		
a. Electricity / Water		\$ 9,000.00
b. Gas		\$ -
c. Other _____		\$ -
	<b>Subtotal</b>	<b>\$ 9,000.00</b>
<b>19. Student Transportation :</b>		
a. Transportation Vehicle payments (Vans, Buses, etc.)		\$ -
b. Bus Driver's <u>0</u> x Hourly Wage \$ - x hrs/day x 180 _____		\$ -
c. Benefits (retirement, social security, insurance, etc.) <u>0%</u>		\$ -
d. Maintenance and Repairs		\$ -
e. Insurance		\$ -
f. Gas		\$ -
g. Other: Contratual Transportation		\$ 55,916.00
	<b>Subtotal</b>	<b>\$ 55,916.00</b>
<b>20. Insurance :</b>		
a. Property and Casualty		\$ 1,745.56
b. Liability		\$ -
c. Fidelity Bond		\$ 7,500.00
d. Other _____		\$ -
	<b>Subtotal</b>	<b>\$ 9,245.56</b>
<b>21. Administrative Fees to the District :</b>		
a. FEFP / Categorical Sources		\$ 37,104.75
b. Federal Start-up / Continuation Grants		\$ -
c. Other _____		\$ -
	<b>Subtotal</b>	<b>\$ 37,104.75</b>

**Charter School Estimated Expenditure Worksheet - cont'd**  
**FY 2014-2015**

**General Support cont'd:**

<b>22.</b>	<b>Professional Fees :</b>		
a.	Accounting Services	\$	-
b.	Payroll Services	\$	1,920.00
c.	Auditing Services		
d.	Legal Services	\$	-
e.	Educational Consulting Services	\$	-
f.	Other: Contractual Services	\$	10,000.00
		<b>Subtotal</b>	<b>\$ 11,920.00</b>
<b>23.</b>	<b>Food Services :</b>		
	<b>Food Servers - Salaries &amp; Benefits :</b>		
a.	Number <u>0</u> x Annual Salary \$ -	\$	-
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
	<b>Cafeteria Workers - Salaries &amp; Benefits :</b>		
c.	Number <u>0</u> x Annual Salary \$ -	\$	-
d.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
e.	Kitchen Equipment/Dining Room Furniture & Equipment	\$	-
f.	Food Purchases (for self-operated kitchen)	\$	-
g.	Bottled Gas (for self-operated kitchen)	\$	-
h.	Kitchen/Dining Room supplies	\$	-
i.	Other - WinSnap Equipment and Installation	\$	-
j.	Other : Contracted Food Services	\$	90,000.00
		<b>Subtotal</b>	<b>\$ 90,000.00</b>
<b>24.</b>	<b>Repayment of Debt :</b>		
a.	Principal	\$	-
b.	Interest	\$	-
		<b>Subtotal</b>	<b>\$ -</b>
<b>25.</b>	<b>Other Costs - not covered above :</b>		
a.	Contingencies	\$	-
b.	Travel Expenses	\$	-
c.	Conference, Dues and Fees	\$	6,073.21
d.	Other expenses - specify _____	\$	-
		<b>Subtotal</b>	<b>\$ 6,073.21</b>
	<b>Total General Support - 10 through 25 above &gt;</b>		<b>\$ 465,609.52</b>
	<b>Total Instructional Support - 6 through 9 above &gt;</b>		<b>\$ 4,000.00</b>
	<b>Total Academic Instruction - 1 through 5 above &gt;</b>		<b>\$ 314,489.40</b>
	<b>Total Estimated Expenditures &gt;</b>		<b>\$ 784,098.92</b>
	<b>Total Estimated Revenues &gt;</b>		<b>\$ 801,984.00</b>
	<b>Difference - Surplus / (Deficit) &gt;</b>		<b>\$ 17,885.08</b>

Data from your Revenue Worksheets go here >>>>>

**NOTES:**

- 1 This budget format must **not** be changed. Details or line items may be added, but no line items may be deleted.
- 2 Attach Schedules and/or narratives, where applicable, to explain certain budget line items presented in the worksheets provided.

**Charter School Estimated Expenditure Worksheet**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**  
 FY 2015 2016

**Instruction:**

<b>1. Instructional Services :</b>			
<i>Basic Education Teachers - Salaries &amp; Benefits :</i>			
a.	Number	<u>5</u> x Average Salary	\$ 31,500.00
			\$ 157,500.00
b.		Benefits (retirement, social security, insurance, etc.)	<u>25%</u>
			\$ 39,375.00
<i>Basic Education Teacher Aides - Salaries &amp; Benefits :</i>			
c.	Number	<u>0</u> x Average Salary	\$ -
			\$ -
d.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
<i>Exceptional Education (ESE) Teachers - Supplement :</i>			
e.	Number	<u>1</u> x Supplement	\$ 31,500.00
			\$ 31,500.00
f.		Benefits (retirement, social security, insurance, etc.)	<u>25%</u>
			\$ 7,875.00
<i>Exceptional Education (ESE) Teacher Aides - Salary &amp; Benefits :</i>			
g.	Number	<u>0</u> x Average Salary	\$ -
			\$ -
h.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
<i>Vocational/Other Education Teachers - Salaries &amp; Benefits :</i>			
i.	Number	<u>0</u> x Average Salary	\$ -
			\$ -
j.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
		<b>Subtotal</b>	<b>\$ 236,250.00</b>
<i>Other Instructional Services :</i>			
<i>Full-time :</i>			
k.	Art Teacher	<u>0</u> x Annual Salary	\$ -
			\$ -
l.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
k.	Music Teacher	<u>0</u> x Annual Salary	\$ -
			\$ -
l.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
m.	Other: Foreign Language	<u>1</u> x Annual Salary	\$ 20,590.00
			\$ 20,590.00
n.		Benefits (retirement, social security, insurance, etc.)	<u>25%</u>
			\$ 5,148.00
		<b>Subtotal</b>	<b>\$ 25,738.00</b>
<i>Part-time :</i>			
o.	Dance Teacher	<u>0</u> x Hourly Wage	\$ - x hours/week
			\$ -
p.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
q.	Computer Teacher	<u>0</u> x Hourly Wage	\$ - x hours/week
			\$ -
r.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
s.	Other	<u>0</u> x Hourly Wage	\$ - x hours/week
			\$ -
t.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
u.	Other Personnel (Substitute Teachers, which needs to include 7.65% for FICA)		\$ 4,000.00
			\$ -
v.	Contracted Exceptional Education Specialists		\$ -
		<b>Subtotal</b>	<b>\$ 4,000.00</b>
<b>2. Instructional Materials &amp; Equipment :</b>			
a.	Instructional Materials (textbooks, workbooks, testing materials, etc.)		\$ 29,662.27
b.	Intervention Curriculum		\$ 10,000.00
		<b>Subtotal</b>	<b>\$ 39,662.27</b>
<b>3. Other Instructional Expenses :</b>			
a.	Classroom Supplies (Other than in # 2 above)		\$ -
b.	AV equipment/Other Instructional Equipment		\$ -
		<b>Subtotal</b>	<b>\$ -</b>
<b>4. Technology :</b>			
a.	Computer Equipment (replacement if necessary)		\$ 20,000.00
b.	Student Information Management System (monthly fee @ 1.20 per student@ 108 x 12 months)		\$ 1,555.20
		<b>Subtotal</b>	<b>\$ 21,555.20</b>
<b>5. Classroom/Vocational Equipment (Desks, chairs, tables, etc. (replacement if necessary))</b>			
a.	Desks, chairs, tables, and Equipment/Furniture/Furnishings other than Audio Visual and PCs		\$ 10,000.00
		<b>Subtotal</b>	<b>\$ 10,000.00</b>
		<b>Total Academic Instruction - 1 through 5 above &gt;</b>	<b>\$ 337,205.47</b>

**Charter School Estimated Expenditure Worksheet - cont'd**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**  
 FY 2015 2016

**Instructional Support:**

<b>6. Pupil Personnel Services:</b>			
<i>Coordinator / Counselor - Salary &amp; Benefits :</i>			
a.	Number	0 x Annual Salary	\$ -
b.		Benefits (retirement, social security, insurance, etc.)	0%
			\$ -
			\$ -
		<b>Subtotal</b>	<b>\$ -</b>
<b>7. Curriculum Development:</b>			
<i>Curriculum Specialist / Writer's - Salaries &amp; Benefits :</i>			
a.	Number	0 x Annual Salary	\$ -
b.		Benefits (retirement, social security, insurance, etc.)	0%
			\$ -
c.	Curriculum Development - Materials and Supplies		\$ -
d.	Curriculum Development - Equipment		\$ -
		<b>Subtotal</b>	<b>\$ -</b>
<b>8. Staff Development / Training:</b>			
a.	Seminars, workshops, Other _____		\$ 5,000.00
		<b>Subtotal</b>	<b>\$ 5,000.00</b>
<b>9. Media:</b>			
<i>Media Specialist - Salary &amp; Benefits :</i>			
a.	Number	0 x Annual Salary	\$ -
b.		Benefits (retirement, social security, insurance, etc.)	0%
			\$ -
			\$ -
<i>Librarian - Salary &amp; Benefits :</i>			
c.	Number	0 x Annual Salary	\$ -
d.		Benefits (retirement, social security, insurance, etc.)	0%
			\$ -
e.	Media - Materials and Supplies		\$ -
f.	Media - Equipment		\$ -
		<b>Subtotal</b>	<b>\$ -</b>
<b>Total Instructional Support - 6 through 9 above &gt;</b>			<b>\$ 5,000.00</b>

**General Support:**

<b>10. Administrative Services - Salaries &amp; Benefits :</b>			
a.	Principal	1 x Annual Salary	\$ 40,000.00
b.		Benefits (retirement, social security, insurance, etc.)	25%
			\$ 10,000.00
c.	Assistant Principal	0 x Annual Salary	\$ -
d.		Benefits (retirement, social security, insurance, etc.)	0%
			\$ -
e.	Admin Assistant	1 x Annual Salary	\$ 25,000.00
f.		Benefits (retirement, social security, insurance, etc.)	25%
			\$ 6,250.00
e.	Bookkeeper	0 x Annual Salary	\$ -
f.		Benefits (retirement, social security, insurance, etc.)	0%
			\$ -
e.	Other: Executive Direct	1 x Annual Salary	\$ 50,000.00
f.		Benefits (retirement, social security, insurance, etc.)	25%
			\$ 12,500.00
		<b>Subtotal</b>	<b>\$ 143,750.00</b>
<b>11. Office Expenses :</b>			
a.	Equipment / Furniture / Furnishings		
b.	Repair and Maintenance		\$ 5,000.00
c.	Other _____		\$ -
		<b>Subtotal</b>	<b>\$ 5,000.00</b>
<b>12. Telephone &amp; Communication Services :</b>			
a.	Telephone / Communication Services ( monthly bills)		\$ 4,800.00
b.	Equipment (including any training and installation)		\$ -
c.	Other _____		\$ -
		<b>Subtotal</b>	<b>\$ 4,800.00</b>
<b>13. Mailing &amp; Marketing :</b>			
a.	Postage / Courier Services		\$ 10,000.00
b.	Other _____		\$ -
		<b>Subtotal</b>	<b>\$ 10,000.00</b>

**Charter School Estimated Expenditure Worksheet - cont'd**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**  
 FY 2015 2016

**General Support cont'd:**

<b>14. Printing and Copying :</b>			
a.	Materials and Supplies	\$	5,000.00
b.	Equipment (Specify here: Purchase _____ or Lease _____)	\$	2,400.00
c.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 7,400.00</b>
<b>15. Facilities :</b>			
a.	Land / Land improvements	\$	-
b.	Building (Specify here: Purchase _____ Lease-Purchase _____ Lease/Rent _____)	\$	96,000.00
c.	Leasehold Improvements	\$	-
	<b>Subtotal</b>		<b>\$ 96,000.00</b>
<b>16. Facility - Maintenance :</b>			
<i>Maintenance person - Salary &amp; Benefits :</i>			
a.	Number <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
c.	Contracted Services		
d.	Maintenance - Materials and Supplies		
e.	Maintenance - Equipment	\$	-
f.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ -</b>
<b>17. Custodial Services :</b>			
<i>Custodian's - Salary &amp; Benefits :</i>			
a.	Number <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
c.	Contracted Services	\$	12,000.00
d.	Cleaning Supplies	\$	5,000.00
e.	Equipment	\$	-
f.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 17,000.00</b>
<b>18. Utilities :</b>			
a.	Electricity / Water	\$	12,000.00
b.	Gas	\$	-
c.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 12,000.00</b>
<b>19. Student Transportation :</b>			
a.	Transportation Vehicle payments (Vans, Buses, etc.)		
b.	Bus Driver's <u>0</u> x Hourly Wage \$ <u>-</u> x hrs/day x 180 _____	\$	-
c.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
d.	Maintenance and Repairs	\$	-
e.	Insurance	\$	-
f.	Gas	\$	-
g.	Other: Contratual Transportation	\$	55,916.00
	<b>Subtotal</b>		<b>\$ 55,916.00</b>
<b>20. Insurance :</b>			
a.	Property and Casualty	\$	1,745.56
b.	Liability	\$	1,335.00
c.	Fidelity Bond	\$	7,500.00
d.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 10,580.56</b>
<b>21. Administrative Fees to the District :</b>			
a.	FEFP / Categorical Sources	\$	37,104.75
b.	Federal Start-up / Continuation Grants	\$	-
c.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 37,104.75</b>

**Charter School Estimated Expenditure Worksheet - cont'd**  
**FY 2015 2016**

**General Support cont'd:**

<b>22.</b>	<i>Professional Fees :</i>		
a.	Accounting Services	\$	-
b.	Payroll Services	\$	1,920.00
c.	Auditing Services		
d.	Legal Services	\$	-
e.	Educational Consulting Services	\$	-
f.	Other: Contractual Services	\$	10,000.00
		<b>Subtotal</b>	<b>\$ 11,920.00</b>
<b>23.</b>	<i>Food Services :</i>		
	<i>Food Servers - Salaries &amp; Benefits :</i>		
a.	Number <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
	<i>Cafeteria Workers - Salaries &amp; Benefits :</i>		
c.	Number <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
d.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
e.	Kitchen Equipment/Dining Room Furniture & Equipment	\$	-
f.	Food Purchases (for self-operated kitchen)	\$	-
g.	Bottled Gas (for self-operated kitchen)	\$	-
h.	Kitchen/Dining Room supplies	\$	-
i.	Other - WinSnap Equipment and Installation	\$	-
j.	Other : Contracted Food Services	\$	90,000.00
		<b>Subtotal</b>	<b>\$ 90,000.00</b>
<b>24.</b>	<i>Repayment of Debt :</i>		
a.	Principal	\$	-
b.	Interest	\$	-
		<b>Subtotal</b>	<b>\$ -</b>
<b>25.</b>	<i>Other Costs - not covered above :</i>		
a.	Contingencies	\$	-
b.	Travel Expenses	\$	-
c.	Conference, Dues and Fees	\$	6,073.21
d.	Other expenses - specify _____	\$	-
		<b>Subtotal</b>	<b>\$ 6,073.21</b>

<b>Total General Support - 10 through 25 above &gt;</b>	<b>\$ 507,544.52</b>
<b>Total Instructional Support - 6 through 9 above &gt;</b>	<b>\$ 5,000.00</b>
<b>Total Academic Instruction - 1 through 5 above &gt;</b>	<b>\$ 337,205.47</b>

<b>Total Estimated Expenditures &gt;</b>	<b>\$ 849,749.99</b>
<b>Total Estimated Revenues &gt;</b>	<b>\$ 919,046.00</b>
<b>Difference - Surplus / (Deficit) &gt;</b>	<b>\$ 69,296.01</b>

Data from your Revenue Worksheets go here >>>>>

**NOTES:**

- 1 This budget format must not be changed. Details or line items may be added, but no line items may be deleted.
- 2 Attach Schedules and/or narratives, where applicable, to explain certain budget line items presented in the worksheets provided.



**Charter School Estimated Expenditure Worksheet**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**  
 FY 2016 2017

**Instruction:**

**1. Instructional Services :**

*Basic Education Teachers - Salaries & Benefits :*

a.	Number	5	x Average Salary	\$ 32,000.00		\$ 160,000.00
b.	Benefits (retirement, social security, insurance, etc.)				25%	\$ 40,000.00

*Basic Education Teacher Aides - Salaries & Benefits :*

c.	Number	0	x Average Salary	\$ -		\$ -
d.	Benefits (retirement, social security, insurance, etc.)				0%	\$ -

*Exceptional Education (ESE) Teachers - Supplement :*

e.	Number	1	x Supplement	\$ 32,000.00		\$ 32,000.00
f.	Benefits (retirement, social security, insurance, etc.)				25%	\$ 8,000.00

*Exceptional Education (ESE) Teacher Aides - Salary & Benefits :*

g.	Number	0	x Average Salary	\$ -		\$ -
h.	Benefits (retirement, social security, insurance, etc.)				0%	\$ -

i.	Number	0	x Average Salary	\$ -		\$ -
j.	Benefits (retirement, social security, insurance, etc.)				0%	\$ -

**Subtotal      \$ 240,000.00**

*Other Instructional Services :*

*Full-time :*

k.	Art Teacher	0	x Annual Salary	\$ -		\$ -
l.	Benefits (retirement, social security, insurance, etc.)				0%	\$ -

k.	Music Teacher	0	x Annual Salary	\$ -		\$ -
l.	Benefits (retirement, social security, insurance, etc.)				0%	\$ -

m.	Other: Foreign Language	1	x Annual Salary	\$ 21,180.00		\$ 21,180.00
n.	Benefits (retirement, social security, insurance, etc.)				25%	\$ 5,295.00

**Subtotal      \$ 26,475.00**

*Part-time :*

o.	Dance Teacher	0	x Hourly Wage	\$ -	x hours/week	\$ -
p.	Benefits (retirement, social security, insurance, etc.)				0%	\$ -

q.	Computer Teacher	0	x Hourly Wage	\$ -	x hours/week	\$ -
r.	Benefits (retirement, social security, insurance, etc.)				0%	\$ -

s.	Other _____	0	x Hourly Wage	\$ -	x hours/week	\$ -
t.	Benefits (retirement, social security, insurance, etc.)				0%	\$ -

u.	Other Personnel (Substitute Teachers, which needs to include 7.65% for FICA)					\$ 4,000.00
v.	Contracted Exceptional Education Specialists					\$ -

**Subtotal      \$ 4,000.00**

**2. Instructional Materials & Equipment :**

a.	Instructional Materials (textbooks, workbooks, etc.)					\$ 29,662.27
b.	Intervention Curriculum					\$ 10,000.00

**Subtotal      \$ 39,662.27**

**3. Other Instructional Expenses :**

a.	Classroom Supplies (Other than in # 2 above)					\$ -
b.	AV equipment/Other Instructional Equipment					\$ -

**Subtotal      \$ -**

**4. Technology :**

a.	Computer Equipment (replacement if necessary)					\$ 20,000.00
b.	Student Information Management System (monthly fee@ 1.20 per student @108 x 12 months)					\$ 1,555.20

**Subtotal      \$ 21,555.20**

**5. Classroom/Vocational Equipment (Desks, chairs, tables, etc. (replacement if necessary)**

a.	Desks, chairs, tables, and Equipment/Furniture/Furnishings other than Audio Visual and PCs					\$ 10,000.00
----	--	--	--	--	--	--------------

**Subtotal      \$ 10,000.00**

**Total Academic Instruction - 1 through 5 above >      \$ 341,692.47**

**Charter School Estimated Expenditure Worksheet - cont'd**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**  
 FY 2016 2017

**Instructional Support:**

<b>6. Pupil Personnel Services:</b>				
<i>Coordinator / Counselor - Salary &amp; Benefits :</i>				
a.	Number	0 x Annual Salary	\$ -	\$ -
b.		Benefits (retirement, social security, insurance, etc.)	0%	\$ -
				<b>Subtotal</b>
				<b>\$ -</b>
<b>7. Curriculum Development:</b>				
<i>Curriculum Specialist / Writer's - Salaries &amp; Benefits :</i>				
a.	Number	0 x Annual Salary	\$ -	\$ -
b.		Benefits (retirement, social security, insurance, etc.)	0%	\$ -
c.	Curriculum Development - Materials and Supplies			\$ -
d.	Curriculum Development - Equipment			\$ -
				<b>Subtotal</b>
				<b>\$ -</b>
<b>8. Staff Development / Training:</b>				
a.	Seminars, workshops, Other _____			\$ 5,000.00
				<b>Subtotal</b>
				<b>\$ 5,000.00</b>
<b>9. Media:</b>				
<i>Media Specialist - Salary &amp; Benefits :</i>				
a.	Number	0 x Annual Salary	\$ -	\$ -
b.		Benefits (retirement, social security, insurance, etc.)	0%	\$ -
<i>Librarian - Salary &amp; Benefits :</i>				
c.	Number	0 x Annual Salary	\$ -	\$ -
d.		Benefits (retirement, social security, insurance, etc.)	0%	\$ -
e.	Media - Materials and Supplies			\$ -
f.	Media - Equipment			\$ -
				<b>Subtotal</b>
				<b>\$ -</b>
<b>Total Instructional Support - 6 through 9 above &gt;</b>				<b>\$ 5,000.00</b>

**General Support:**

<b>10. Administrative Services - Salaries &amp; Benefits :</b>				
a.	<i>Principal</i>	1 x Annual Salary	\$ 40,000.00	\$ 40,000.00
b.		Benefits (retirement, social security, insurance, etc.)	25%	\$ 10,000.00
c.	<i>Assistant Principal</i>	0 x Annual Salary	\$ -	\$ -
d.		Benefits (retirement, social security, insurance, etc.)	0%	\$ -
e.	<i>Admin Assistant</i>	1 x Annual Salary	\$ 25,000.00	\$ 25,000.00
f.		Benefits (retirement, social security, insurance, etc.)	25%	\$ 6,250.00
e.	<i>Bookkeeper</i>	0 x Annual Salary	\$ -	\$ -
f.		Benefits (retirement, social security, insurance, etc.)	0%	\$ -
e.	<i>Other: Executive Direct</i>	1 x Annual Salary	\$ 50,000.00	\$ 50,000.00
f.		Benefits (retirement, social security, insurance, etc.)	25%	\$ 12,500.00
				<b>Subtotal</b>
				<b>\$ 143,750.00</b>
<b>11. Office Expenses :</b>				
a.	Equipment / Furniture / Furnishings			\$ -
b.	Repair and Maintenance			\$ 5,000.00
c.	Other _____			\$ -
				<b>Subtotal</b>
				<b>\$ 5,000.00</b>
<b>12. Telephone &amp; Communication Services :</b>				
a.	Telephone / Communication Services ( monthly bills)			\$ 4,800.00
b.	Equipment (including any training and installation)			\$ -
c.	Other _____			\$ -
				<b>Subtotal</b>
				<b>\$ 4,800.00</b>
<b>13. Mailing &amp; Marketing :</b>				
a.	Postage / Courier Services			\$ 10,000.00
b.	Other _____			\$ -
				<b>Subtotal</b>
				<b>\$ 10,000.00</b>

**Charter School Estimated Expenditure Worksheet - cont'd**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**  
**FY 2016 2017**

**General Support cont'd:**

<b>14. Printing and Copying :</b>			
a.	Materials and Supplies	\$	5,000.00
b.	Equipment (Specify here: Purchase _____ or Lease _____ )	\$	2,400.00
c.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 7,400.00</b>
<b>15. Facilities :</b>			
a.	Land / Land improvements	\$	-
b.	Building (Specify here: Purchase _____ Lease-Purchase _____ Lease/Rent _____ )	\$	96,000.00
c.	Leasehold Improvements	\$	-
	<b>Subtotal</b>		<b>\$ 96,000.00</b>
<b>16. Facility - Maintenance :</b>			
<i>Maintenance person - Salary &amp; Benefits :</i>			
a.	Number _____ x Annual Salary \$ _____ -	\$	-
b.	Benefits (retirement, social security, insurance, etc.) _____ 0%	\$	-
c.	Contracted Services	\$	-
d.	Maintenance - Materials and Supplies	\$	-
e.	Maintenance - Equipment	\$	-
f.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ -</b>
<b>17. Custodial Services :</b>			
<i>Custodian's - Salary &amp; Benefits :</i>			
a.	Number _____ x Annual Salary _____	\$	-
b.	Benefits (retirement, social security, insurance, etc.) _____ 0%	\$	-
c.	Contracted Services	\$	12,000.00
d.	Cleaning Supplies	\$	5,000.00
e.	Equipment	\$	-
f.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 17,000.00</b>
<b>18. Utilities :</b>			
a.	Electricity / Water	\$	12,000.00
b.	Gas	\$	-
c.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 12,000.00</b>
<b>19. Student Transportation :</b>			
a.	Transportation Vehicle payments (Vans, Buses, etc.)		
b.	Bus Driver's _____ 0 x Hourly Wage \$ _____ - x hrs/day x 180 _____ -		
c.	Benefits (retirement, social security, insurance, etc.) _____ 0%	\$	-
d.	Maintenance and Repairs	\$	-
e.	Insurance	\$	-
f.	Gas	\$	-
g.	Other: Contractual Services	\$	55,916.00
	<b>Subtotal</b>		<b>\$ 55,916.00</b>
<b>20. Insurance :</b>			
a.	Property and Casualty	\$	1,745.56
b.	Liability	\$	1,335.00
c.	Fidelity Bond	\$	7,500.00
d.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 10,580.56</b>
<b>21. Administrative Fees to the District :</b>			
a.	FEFP / Categorical Sources	\$	37,104.75
b.	Federal Start-up / Continuation Grants		
c.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 37,104.75</b>

**Charter School Estimated Expenditure Worksheet - cont'd**

FY 2016 2017

**General Support cont'd:**

**22. Professional Fees :**

a. Accounting Services	\$ -
b. Payroll Services	\$ 1,920.00
c. Auditing Services	\$ -
d. Legal Services	\$ -
e. Educational Consulting Services	\$ -
f. Other: Contract Services	\$ 10,000.00

**Subtotal \$ 11,920.00**

**23. Food Services :**

*Food Servers - Salaries & Benefits :*

a. Number <u>0</u> x Annual Salary \$ <u>-</u>	\$ -
b. Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$ -

*Cafeteria Workers - Salaries & Benefits :*

c. Number _____ x Annual Salary _____	\$ -
d. Benefits (retirement, social security, insurance, etc.) _____	\$ -

e. Kitchen Equipment/Dining Room Furniture & Equipment	\$ -
f. Food Purchases (for self-operated kitchen)	\$ -
g. Bottled Gas (for self-operated kitchen)	\$ -
h. consumable Items	_____
i. Kitchen/Dining Room supplies	_____
j. Other - WinSnap Equipment and Installation	_____
k. Contracted Food Services	\$ 90,000.00
l. Other - WinSnap Training	_____

**Subtotal \$ 90,000.00**

**24. Repayment of Debt :**

a. Principal	_____
b. Interest	_____

**Subtotal \$ -**

**25. Other Costs - not covered above :**

a. Contingencies	\$ -
b. Travel Expenses	\$ -
c. Conference, Dues and Fees	\$ 6,073.21
d. Other expenses - specify _____	\$ -

**Subtotal \$ 6,073.21**

<b>Total General Support - 10 through 25 above &gt;</b>	<b>\$ 507,544.52</b>
<b>Total Instructional Support - 6 through 9 above &gt;</b>	<b>\$ 5,000.00</b>
<b>Total Academic Instruction - 1 through 5 above &gt;</b>	<b>\$ 341,692.47</b>

**Total Estimated Expenditures > \$ 854,236.99**

Data from your Revenue Worksheets go here >>>>> | **Revenues > \$ 988,342.00**

**NOTES:** **Difference - Surplus / (Deficit) > \$ 134,105.01**

- 1 This budget format must not be changed. Details or line items may be added, but no line items may be deleted.
- 2 Attach Schedules and/or narratives, where applicable, to explain certain budget line items presented in the worksheets provided.

**Charter School Estimated Expenditure Worksheet**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**

FY 2017 2018

**Instruction:**

**1. Instructional Services :**

*Basic Education Teachers - Salaries & Benefits :*

a.	Number	<u>5</u>	x	Average Salary	<u>\$ 32,250.00</u>		<u>\$ 161,250.00</u>
b.				Benefits (retirement, social security, insurance, etc.)	<u>25%</u>		<u>\$ 40,313.00</u>

*Basic Education Teacher Aides - Salaries & Benefits :*

c.	Number	<u>0</u>	x	Average Salary	<u>\$ -</u>		<u>\$ -</u>
d.				Benefits (retirement, social security, insurance, etc.)	<u>0%</u>		<u>\$ -</u>

*Exceptional Education (ESE) Teachers - Supplement :*

e.	Number	<u>1</u>	x	Supplement	<u>\$ 32,250.00</u>		<u>\$ 32,250.00</u>
f.				Benefits (retirement, social security, insurance, etc.)	<u>25%</u>		<u>\$ 8,063.00</u>

*Exceptional Education (ESE) Teacher Aides - Salary & Benefits :*

g.	Number	<u>0</u>	x	Average Salary	<u>\$ -</u>		<u>\$ -</u>
h.				Benefits (retirement, social security, insurance, etc.)	<u>0%</u>		<u>\$ -</u>

*Vocational/Other Education Teachers - Salaries & Benefits :*

i.	Number	<u>0</u>	x	Average Salary	<u>\$ -</u>		<u>\$ -</u>
j.				Benefits (retirement, social security, insurance, etc.)	<u>0%</u>		<u>\$ -</u>

**Subtotal**      \$ 241,876.00

*Other Instructional Services :*

*Full-time :*

k.	Art Teacher	<u>0</u>	x	Annual Salary	<u>\$ -</u>		<u>\$ -</u>
l.				Benefits (retirement, social security, insurance, etc.)	<u>0%</u>		<u>\$ -</u>

k.	Music Teacher	<u>0</u>	x	Annual Salary	<u>\$ -</u>		<u>\$ -</u>
l.				Benefits (retirement, social security, insurance, etc.)	<u>0%</u>		<u>\$ -</u>

m.	Other: Foreign Language	<u>1</u>	x	Annual Salary	<u>\$ 21,770.00</u>		<u>\$ 21,770.00</u>
n.				Benefits (retirement, social security, insurance, etc.)	<u>25%</u>		<u>\$ 5,443.00</u>

**Subtotal**      \$ 27,213.00

*Part-time :*

o.	Dance Teacher	<u>0</u>	x	Hourly Wage	<u>\$ -</u>	x hours/week	<u>\$ -</u>
p.				Benefits (retirement, social security, insurance, etc.)	<u>0%</u>		<u>\$ -</u>

q.	Computer Teacher	<u>0</u>	x	Hourly Wage	<u>\$ -</u>	x hours/week	<u>\$ -</u>
r.				Benefits (retirement, social security, insurance, etc.)	<u>0%</u>		<u>\$ -</u>

s.	Other _____	<u>0</u>	x	Hourly Wage	<u>\$ -</u>	x hours/week	<u>\$ -</u>
t.				Benefits (retirement, social security, insurance, etc.)	<u>0%</u>		<u>\$ -</u>

u. Other Personnel (Substitute Teachers, which needs to include 7.65% for FICA)      \$ 4,000.00

v. Contracted Exceptional Education Specialists      \$ -

**Subtotal**      \$ 4,000.00

**2. Instructional Materials & Equipment :**

a. Instructional Materials (textbooks, workbooks, etc.)      \$ 29,662.27

b. Intervention Curriculum      \$ 10,000.00

**Subtotal**      \$ 39,662.27

**3. Other Instructional Expenses :**

a. Classroom Supplies (Other than in # 2 above)      \$ -

b. AV equipment/Other Instructional Equipment      \$ -

**Subtotal**      \$ -

**4. Technology :**

a. Computer Equipment (replacement if necessary)      \$ 20,000.00

b. Student Information Management System (monthly fee @1.20 per student @108 x 12 months)      \$ 1,555.20

**Subtotal**      \$ 21,555.20

**5. Classroom/Vocational Equipment (Desks, chairs, tables, etc. (replacement if necessary))**

a. Desks, chairs, tables, and Equipment/Furniture/Furnishings other than Audio Visual and PCs      \$ 10,000.00

**Subtotal**      \$ 10,000.00

**Total Academic Instruction - 1 through 5 above >**      \$ 344,306.47

**Charter School Estimated Expenditure Worksheet - cont'd**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**

FY 2017 2018

**Instructional Support:**

**6. Pupil Personnel Services:**

*Coordinator / Counselor - Salary & Benefits :*

a.	Number	<u>0</u>	x	Annual Salary	\$ <u>-</u>	\$ <u>-</u>
b.	Benefits (retirement, social security, insurance, etc.)				<u>0%</u>	\$ <u>-</u>
						<b>Subtotal</b> \$ <u>-</u>

**7. Curriculum Development:**

*Curriculum Specialist / Writer's - Salaries & Benefits :*

a.	Number	<u>0</u>	x	Annual Salary	\$ <u>-</u>	\$ <u>-</u>
b.	Benefits (retirement, social security, insurance, etc.)				<u>0%</u>	\$ <u>-</u>
c.	Curriculum Development - Materials and Supplies					\$ <u>-</u>
d.	Curriculum Development - Equipment					\$ <u>-</u>
						<b>Subtotal</b> \$ <u>-</u>

**8. Staff Development / Training:**

a.	Seminars, workshops, Other _____					\$ <u>5,000.00</u>
						<b>Subtotal</b> \$ <u>5,000.00</u>

**9. Media:**

*Media Specialist - Salary & Benefits :*

a.	Number	<u>0</u>	x	Annual Salary	\$ <u>-</u>	\$ <u>-</u>
b.	Benefits (retirement, social security, insurance, etc.)				<u>0%</u>	\$ <u>-</u>

*Librarian - Salary & Benefits :*

c.	Number	<u>0</u>	x	Annual Salary	\$ <u>-</u>	\$ <u>-</u>
d.	Benefits (retirement, social security, insurance, etc.)				<u>0%</u>	\$ <u>-</u>
e.	Media - Materials and Supplies					\$ <u>-</u>
f.	Media - Equipment					\$ <u>-</u>
						<b>Subtotal</b> \$ <u>-</u>

**Total Instructional Support - 6 through 9 above > \$ 5,000.00**

**General Support:**

**10. Administrative Services - Salaries & Benefits :**

a.	<i>Principal</i>	<u>1</u>	x	Annual Salary	\$ <u>40,000.00</u>	\$ <u>40,000.00</u>
b.	Benefits (retirement, social security, insurance, etc.)				<u>25%</u>	\$ <u>10,000.00</u>
c.	<i>Assistant Principal</i>	<u>0</u>	x	Annual Salary	\$ <u>-</u>	\$ <u>-</u>
d.	Benefits (retirement, social security, insurance, etc.)				<u>0%</u>	\$ <u>-</u>
e.	<i>Admin Assistant</i>	<u>1</u>	x	Annual Salary	\$ <u>25,000.00</u>	\$ <u>25,000.00</u>
f.	Benefits (retirement, social security, insurance, etc.)				<u>25%</u>	\$ <u>6,250.00</u>
e.	<i>Bookkeeper</i>	<u>0</u>	x	Annual Salary	\$ <u>-</u>	\$ <u>-</u>
f.	Benefits (retirement, social security, insurance, etc.)				<u>0%</u>	\$ <u>-</u>
e.	<i>Other: Executive Director</i>	<u>1</u>	x	Annual Salary	\$ <u>50,000.00</u>	\$ <u>50,000.00</u>
f.	Benefits (retirement, social security, insurance, etc.)				<u>25%</u>	\$ <u>12,500.00</u>
						<b>Subtotal</b> \$ <u>143,750.00</u>

**11. Office Expenses :**

a.	Equipment / Furniture / Furnishings					\$ <u>-</u>
b.	Repair and Maintenance					\$ <u>10,000.00</u>
c.	Other _____					\$ <u>-</u>
						<b>Subtotal</b> \$ <u>10,000.00</u>

**12. Telephone & Communication Services :**

a.	Telephone / Communication Services ( monthly bills)					\$ <u>4,800.00</u>
b.	Equipment (including any training and installation)					\$ <u>-</u>
c.	Other _____					\$ <u>-</u>
						<b>Subtotal</b> \$ <u>4,800.00</u>

**13. Mailing & Marketing :**

a.	Postage / Courier Services					\$ <u>10,000.00</u>
b.	Other _____					\$ <u>-</u>
						<b>Subtotal</b> \$ <u>10,000.00</u>

**Charter School Estimated Expenditure Worksheet - cont'd**  
**Galloway Academy Foreign Language Immersion Charter School**  
**FY 2017 2018**

**General Support cont'd:**

<b>14.</b>	<i>Printing and Copying :</i>		
a.	Materials and Supplies	\$	5,000.00
b.	Equipment (Specify here: Purchase ____ or Lease ____ )	\$	2,400.00
c.	Other _____	\$	-
	<b>Subtotal</b>	<b>\$</b>	<b>7,400.00</b>
<b>15.</b>	<i>Facilities :</i>		
a.	Land / Land improvements	\$	-
b.	Building (Specify here: Purchase ____ Lease-Purchase ____ Lease/Rent ____ )	\$	96,000.00
c.	Leasehold Improvements	\$	-
	<b>Subtotal</b>	<b>\$</b>	<b>96,000.00</b>
<b>16.</b>	<i>Facility - Maintenance :</i>		
	<i>Maintenance person - Salary &amp; Benefits :</i>		
a.	Number <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
c.	Contracted Services		
d.	Maintenance - Materials and Supplies		
e.	Maintenance - Equipment	\$	-
f.	Other _____	\$	-
	<b>Subtotal</b>	<b>\$</b>	<b>-</b>
<b>17.</b>	<i>Custodial Services :</i>		
	<i>Custodian's - Salary &amp; Benefits :</i>		
a.	Number <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
c.	Contracted Services	\$	12,000.00
d.	Cleaning Supplies	\$	5,000.00
e.	Equipment	\$	-
f.	Other _____	\$	-
	<b>Subtotal</b>	<b>\$</b>	<b>17,000.00</b>
<b>18.</b>	<i>Utilities :</i>		
a.	Electricity / Water	\$	12,000.00
b.	Gas	\$	-
c.	Other _____	\$	-
	<b>Subtotal</b>	<b>\$</b>	<b>12,000.00</b>
<b>19.</b>	<i>Student Transportation :</i>		
a.	Transportation Vehicle payments (Vans, Buses, etc.)		
b.	Bus Driver's <u>0</u> x Hourly Wage \$ <u>-</u> x hrs/day x 180	\$	-
c.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
d.	Maintenance and Repairs	\$	-
e.	Insurance	\$	-
f.	Gas	\$	-
g.	Other: Contratual Transportation	\$	55,916.00
	<b>Subtotal</b>	<b>\$</b>	<b>55,916.00</b>
<b>20.</b>	<i>Insurance :</i>		
a.	Property and Casualty	\$	1,745.56
b.	Liability	\$	1,335.00
c.	Fidelity Bond	\$	7,500.00
d.	Other _____	\$	-
	<b>Subtotal</b>	<b>\$</b>	<b>10,580.56</b>
<b>21.</b>	<i>Administrative Fees to the District :</i>		
a.	FEFP / Categorical Sources	\$	37,104.75
b.	Federal Start-up / Continuation Grants	\$	-
c.	Other _____	\$	-
	<b>Subtotal</b>	<b>\$</b>	<b>37,104.75</b>

**Charter School Estimated Expenditure Worksheet - cont'd**  
**FY 2017 2018**

**General Support cont'd:**

<b>22.</b>	<i>Professional Fees :</i>		
a.	Accounting Services	\$	-
b.	Payroll Services	\$	1,920.00
c.	Auditing Services		
d.	Legal Services	\$	-
e.	Educational Consulting Services	\$	-
f.	Other: Contractual Services	\$	10,000.00
	<b>Subtotal</b>		\$ <b>11,920.00</b>
<b>23.</b>	<i>Food Services :</i>		
	<i>Food Servers - Salaries &amp; Benefits :</i>		
a.	Number <u>0</u> x Annual Salary <u>\$ -</u>	\$	-
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
	<i>Cafeteria Workers - Salaries &amp; Benefits :</i>		
c.	Number <u>0</u> x Annual Salary <u>\$ -</u>	\$	-
d.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
e.	Kitchen Equipment/Dining Room Furniture & Equipment	\$	-
f.	Food Purchases (for self-operated kitchen)	\$	-
g.	Bottled Gas (for self-operated kitchen)	\$	-
h.	Kitchen/Dining Room supplies	\$	-
i.	Other - WinSnap Equipment and Installation	\$	-
j.	Other : Contracted Food Services	\$	90,000.00
	<b>Subtotal</b>		\$ <b>90,000.00</b>
<b>24.</b>	<i>Repayment of Debt :</i>		
a.	Principal	\$	-
b.	Interest	\$	-
	<b>Subtotal</b>		\$ <b>-</b>
<b>25.</b>	<i>Other Costs - not covered above :</i>		
a.	Contingencies	\$	-
b.	Travel Expenses	\$	-
c.	Conference, Dues and Fees	\$	6,073.21
d.	Other expenses - specify _____	\$	-
	<b>Subtotal</b>		\$ <b>6,073.21</b>
	<b>Total General Support - 10 through 25 above &gt;</b>		\$ <b>512,544.52</b>
	<b>Total Instructional Support - 6 through 9 above &gt;</b>		\$ <b>5,000.00</b>
	<b>Total Academic Instruction - 1 through 5 above &gt;</b>		\$ <b>344,306.47</b>
	<b>Total Estimated Expenditures &gt;</b>		\$ <b>861,850.99</b>
	<b>Total Estimated Revenues &gt;</b>		\$ <b>#####</b>
	<b>Difference - Surplus / (Deficit) &gt;</b>		\$ <b>260,597.01</b>

Data from your Revenue Worksheets go here >>>>

**NOTES:**

- 1 This budget format must **not** be changed. Details or line items may be added, but no line items may be deleted.
- 2 Attach Schedules and/or narratives, where applicable, to explain certain budget line items presented in the worksheets provided.



**Charter School Estimated Expenditure Worksheet**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**  
 FY 2018 2019

**Instruction:**

<b>1. Instructional Services :</b>			
<i>Basic Education Teachers - Salaries &amp; Benefits :</i>			
a.	Number	<u>5</u> x Average Salary	<u>\$ 32,500.00</u>
			\$ 162,500.00
b.			<u>25%</u>
			\$ 40,625.00
<i>Basic Education Teacher Aides - Salaries &amp; Benefits :</i>			
c.	Number	<u>0</u> x Average Salary	\$ -
			\$ -
d.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
<i>Exceptional Education (ESE) Teachers - Supplement :</i>			
e.	Number	<u>1</u> x Supplement	<u>\$ 32,500.00</u>
			\$ 32,500.00
f.		Benefits (retirement, social security, insurance, etc.)	<u>25%</u>
			\$ 8,125.00
<i>Exceptional Education (ESE) Teacher Aides - Salary &amp; Benefits :</i>			
g.	Number	<u>0</u> x Average Salary	\$ -
			\$ -
h.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
i.	Number	<u>0</u> x Average Salary	\$ -
			\$ -
j.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
			<b>Subtotal</b>
			<b>\$ 243,750.00</b>
<i>Other Instructional Services :</i>			
<i>Full-time :</i>			
k.	Art Teacher	<u>0</u> x Annual Salary	\$ -
			\$ -
l.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
k.	Music Teacher	<u>0</u> x Annual Salary	\$ -
			\$ -
l.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
m.	Other: Foreign Language	<u>1</u> x Annual Salary	<u>\$ 22,360.00</u>
			\$ 22,360.00
n.		Benefits (retirement, social security, insurance, etc.)	<u>25%</u>
			\$ 5,590.00
			<b>Subtotal</b>
			<b>\$ 27,950.00</b>
<i>Part-time :</i>			
o.	Dance Teacher	<u>0</u> x Hourly Wage	\$ - x hours/week
			-
p.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
q.	Computer Teacher	<u>0</u> x Hourly Wage	\$ - x hours/week
			-
r.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
s.	Other	<u>0</u> x Hourly Wage	\$ - x hours/week
			-
t.		Benefits (retirement, social security, insurance, etc.)	<u>0%</u>
			\$ -
u.	Other Personnel (Substitute Teachers, which needs to include 7.65% for FICA)		\$ 4,000.00
v.	Contracted Exceptional Education Specialists		\$ -
			<b>Subtotal</b>
			<b>\$ 4,000.00</b>
<b>2. Instructional Materials &amp; Equipment :</b>			
a.	Instructional Materials (textbooks, workbooks, etc.)		\$ 29,662.27
b.	Intervention Curriculum		\$ 10,000.00
			<b>Subtotal</b>
			<b>\$ 39,662.27</b>
<b>3. Other Instructional Expenses :</b>			
a.	Classroom Supplies (Other than in # 2 above)		\$ -
b.	AV equipment/Other Instructional Equipment		\$ -
			<b>Subtotal</b>
			<b>\$ -</b>
<b>4. Technology :</b>			
a.	Computer Equipment (replacement if necessary)		\$ 10,000.00
b.	Student Information Management System (monthly fee@ 1.20 per student @108 x 12 months)		\$ 1,555.20
			<b>Subtotal</b>
			<b>\$ 11,555.20</b>
<b>5. Classroom/Vocational Equipment (Desks, chairs, tables, etc. (replacement if necessary)</b>			
a.	Desks, chairs, tables, and Equipment/Furniture/Furnishings other than Audio Visual and PCs		\$ 10,000.00
			<b>Subtotal</b>
			<b>\$ 10,000.00</b>
			<b>Total Academic Instruction - 1 through 5 above &gt;</b>
			<b>\$ 336,917.47</b>

**Charter School Estimated Expenditure Worksheet - cont'd**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**  
**FY 2018 2019**

**Instructional Support:**

<b>6. Pupil Personnel Services:</b>			
<i>Coordinator / Counselor - Salary &amp; Benefits :</i>			
a.	Number <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
		<b>Subtotal</b>	<b>\$ -</b>
<b>7. Curriculum Development:</b>			
<i>Curriculum Specialist / Writer's - Salaries &amp; Benefits :</i>			
a.	Number <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
c.	Curriculum Development - Materials and Supplies	\$	-
d.	Curriculum Development - Equipment	\$	-
		<b>Subtotal</b>	<b>\$ -</b>
<b>8. Staff Development / Training:</b>			
a.	Seminars, workshops, Other _____	\$	5,000.00
		<b>Subtotal</b>	<b>\$ 5,000.00</b>
<b>9. Media:</b>			
<i>Media Specialist - Salary &amp; Benefits :</i>			
a.	Number <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
<i>Librarian - Salary &amp; Benefits :</i>			
c.	Number <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
d.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
e.	Media - Materials and Supplies	\$	-
f.	Media - Equipment	\$	-
		<b>Subtotal</b>	<b>\$ -</b>
		<b>Total Instructional Support - 6 through 9 above &gt;</b>	<b>\$ 5,000.00</b>

**General Support:**

<b>10. Administrative Services - Salaries &amp; Benefits :</b>			
a.	<i>Principal</i> <u>1</u> x Annual Salary \$ <u>40,000.00</u>	\$	40,000.00
b.	Benefits (retirement, social security, insurance, etc.) <u>25%</u>	\$	10,000.00
c.	<i>Assistant Principal</i> <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
d.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
e.	<i>Admin Assistant</i> <u>1</u> x Annual Salary \$ <u>25,000.00</u>	\$	25,000.00
f.	Benefits (retirement, social security, insurance, etc.) <u>25%</u>	\$	6,250.00
e.	<i>Bookkeeper</i> <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
f.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
e.	<i>Other: Executive Direct</i> <u>1</u> x Annual Salary \$ <u>50,000.00</u>	\$	50,000.00
f.	Benefits (retirement, social security, insurance, etc.) <u>25%</u>	\$	12,500.00
		<b>Subtotal</b>	<b>\$ 143,750.00</b>
<b>11. Office Expenses :</b>			
a.	Equipment / Furniture / Furnishings		
b.	Repair and Maintenance		
c.	Other _____	\$	5,000.00
		<b>Subtotal</b>	<b>\$ 5,000.00</b>
<b>12. Telephone &amp; Communication Services :</b>			
a.	Telephone / Communication Services ( monthly bills)	\$	4,800.00
b.	Equipment (including any training and installation)	\$	-
c.	Other _____	\$	-
		<b>Subtotal</b>	<b>\$ 4,800.00</b>
<b>13. Mailing &amp; Marketing :</b>			
a.	Postage / Courier Services	\$	10,000.00
b.	Other _____	\$	-
		<b>Subtotal</b>	<b>\$ 10,000.00</b>

**Charter School Estimated Expenditure Worksheet - cont'd**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**  
**FY 2018 2019**

**General Support cont'd:**

<b>14. Printing and Copying :</b>			
a.	Materials and Supplies	\$	5,000.00
b.	Equipment (Specify here: Purchase _____ or Lease _____ )	\$	2,400.00
c.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 7,400.00</b>
<b>15. Facilities :</b>			
a.	Land / Land improvements	\$	-
b.	Building (Specify here: Purchase _____ Lease-Purchase _____ Lease/Rent _____ )	\$	96,000.00
c.	Leasehold Improvements	\$	-
	<b>Subtotal</b>		<b>\$ 96,000.00</b>
<b>16. Facility - Maintenance :</b>			
<i>Maintenance person - Salary &amp; Benefits :</i>			
a.	Number _____ x Annual Salary \$ _____	\$	-
b.	Benefits (retirement, social security, insurance, etc.) _____ 0%	\$	-
c.	Contracted Services	\$	-
d.	Maintenance - Materials and Supplies	\$	-
e.	Maintenance - Equipment	\$	-
f.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ -</b>
<b>17. Custodial Services :</b>			
<i>Custodian's - Salary &amp; Benefits :</i>			
a.	Number _____ x Annual Salary _____	\$	-
b.	Benefits (retirement, social security, insurance, etc.) _____ 0%	\$	-
c.	Contracted Services	\$	12,000.00
d.	Cleaning Supplies	\$	5,000.00
e.	Equipment	\$	-
f.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 17,000.00</b>
<b>18. Utilities :</b>			
a.	Electricity / Water	\$	12,000.00
b.	Gas	\$	-
c.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 12,000.00</b>
<b>19. Student Transportation :</b>			
a.	Transportation Vehicle payments (Vans, Buses, etc.)		
b.	Bus Driver's _____ 0 x Hourly Wage \$ _____ x hrs/day x 180 _____		
c.	Benefits (retirement, social security, insurance, etc.) _____ 0%	\$	-
d.	Maintenance and Repairs	\$	-
e.	Insurance	\$	-
f.	Gas	\$	-
g.	Other: Contractual Services	\$	55,916.00
	<b>Subtotal</b>		<b>\$ 55,916.00</b>
<b>20. Insurance :</b>			
a.	Property and Casualty	\$	1,745.56
b.	Liability	\$	1,335.00
c.	Fidelity Bond	\$	7,500.00
d.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 10,580.56</b>
<b>21. Administrative Fees to the District :</b>			
a.	FEFP / Categorical Sources	\$	37,104.75
b.	Federal Start-up / Continuation Grants	\$	-
c.	Other _____	\$	-
	<b>Subtotal</b>		<b>\$ 37,104.75</b>

## Charter School Estimated Expenditure Worksheet - cont'd

FY 2018 2019

**General Support cont'd:**

**22. Professional Fees :**

a.	Accounting Services	\$	-
b.	Payroll Services	\$	1,920.00
c.	Auditing Services	\$	-
d.	Legal Services	\$	-
e.	Educational Consulting Services	\$	-
f.	Other: Contract Services	\$	10,000.00
			<b>Subtotal</b>

**\$ 11,920.00**

**23. Food Services :**

*Food Servers - Salaries & Benefits :*

a.	Number	0	x Annual Salary	\$	-
b.	Benefits (retirement, social security, insurance, etc.)				0%

*Cafeteria Workers - Salaries & Benefits :*

c.	Number		x Annual Salary		\$ -
d.	Benefits (retirement, social security, insurance, etc.)				-
e.	Kitchen Equipment/Dining Room Furniture & Equipment				
f.	Food Purchases (for self-operated kitchen)				
g.	Bottled Gas (for self-operated kitchen)				
h.	consumable Items				
i.	Kitchen/Dining Room supplies				
j.	Other - WinSnap Equipment and Installation				
k.	Contracted Food Services				
l.	Other - WinSnap Training				
					\$ 90,000.00
					<b>Subtotal</b>

**\$ 90,000.00**

**24. Repayment of Debt :**

a.	Principal		
b.	Interest		
			<b>Subtotal</b>

**\$ -**

**25. Other Costs - not covered above :**

a.	Contingencies	\$	-
b.	Travel Expenses	\$	-
c.	Conference, Dues and Fees	\$	6,073.21
d.	Other expenses - specify _____	\$	-
			<b>Subtotal</b>

**\$ 6,073.21**

**Total General Support - 10 through 25 above >**

**\$ 507,544.52**

**Total Instructional Support - 6 through 9 above >**

**\$ 5,000.00**

**Total Academic Instruction - 1 through 5 above >**

**\$ 336,917.47**

**Total Estimated Expenditures >**

**\$ 849,461.99**

Data from your Revenue Worksheets go here >>>>> | **Revenues >**

**#####**

**NOTES:**

**Difference - Surplus / (Deficit) >**

**\$ 533,585.01**

- 1 This budget format must not be changed. Details or line items may be added, but no line items may be deleted.
- 2 Attach Schedules and/or narratives, where applicable, to explain certain budget line items presented in the worksheets provided.

# Appendix G

**Charter School Estimated Expenditure Worksheet**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**  
**Start Up 2013-FY 2014**

**Instruction:**

<b>1. Instructional Services :</b>			
<i>Basic Education Teachers - Salaries &amp; Benefits :</i>			
a.	Number _____ x Average Salary _____	\$	-
b.	Benefits (retirement, social security, insurance, etc.) _____	\$	-
<i>Basic Education Teacher Aides - Salaries &amp; Benefits :</i>			
c.	Number <u>0</u> x Average Salary \$ -	\$	-
d.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
<i>Exceptional Education (ESE) Teachers - Supplement :</i>			
e.	Number _____ x Supplement _____	\$	-
f.	Benefits (retirement, social security, insurance, etc.) _____	\$	-
<i>Exceptional Education (ESE) Teacher Aides - Salary &amp; Benefits :</i>			
g.	Number <u>0</u> x Average Salary \$ -	\$	-
h.	Benefits (retirement, social security, insurance, etc.) _____	\$	-
i.	Number <u>0</u> x Average Salary \$ -	\$	-
j.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
<b>Subtotal</b>			<b>\$ -</b>
<i>Other Instructional Services :</i>			
<i>Full-time :</i>			
k.	Art Teacher <u>0</u> x Annual Salary \$ -	\$	-
l.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
k.	Music Teacher <u>0</u> x Annual Salary \$ -	\$	-
l.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
m.	Other: Foreign Language _____ x Annual Salary _____	\$	-
n.	Benefits (retirement, social security, insurance, etc.) <u>25%</u>	\$	-
<b>Subtotal</b>			<b>\$ -</b>
<i>Part-time :</i>			
o.	Dance Teacher <u>0</u> x Hourly Wage \$ - x hours/week _____	\$	-
p.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
q.	Computer Teacher <u>0</u> x Hourly Wage \$ - x hours/week _____	\$	-
r.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
s.	Other _____ <u>0</u> x Hourly Wage \$ - x hours/week _____	\$	-
t.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
u.	Other Personnel (Substitute Teachers, which needs to include 7.65% for FICA)	\$	-
v.	Contracted Exceptional Education Specialists	\$	-
<b>Subtotal</b>			<b>\$ -</b>
<b>2. Instructional Materials &amp; Equipment :</b>			
a.	Instructional Materials (textbooks, workbooks, etc.)	\$	29,662.27
b.	Intervention Curriculum	\$	-
<b>Subtotal</b>			<b>\$ 29,662.27</b>
<b>3. Other Instructional Expenses :</b>			
a.	Classroom Supplies (Other than in # 2 above)	\$	-
b.	AV equipment/Other Instructional Equipment	\$	-
<b>Subtotal</b>			<b>\$ -</b>
<b>4. Technology :</b>			
a.	Computer Equipment (start up)	\$	20,325.00
b.	Student Information Management System (monthly fee@ 1.20 per student @108 x 12 months)	\$	1,389.00
<b>Subtotal</b>			<b>\$ 21,714.00</b>
<b>5. Classroom/Vocational Equipment (Desks, chairs, tables, etc.)</b>			
a.	Desks, chairs, tables, and Equipment/Furniture/Furnishings other than Audio Visual and PCs	\$	-
<b>Subtotal</b>			<b>\$ -</b>
<b>Total Academic Instruction - 1 through 5 above &gt;</b>			<b>\$ 51,376.27</b>

**Charter School Estimated Expenditure Worksheet - cont'd**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**  
**Start Up 2013-FY 2014**

**Instructional Support:**

<b>6. Pupil Personnel Services:</b>			
<i>Coordinator / Counselor - Salary &amp; Benefits :</i>			
a.	Number <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
		<b>Subtotal</b>	<b>\$ -</b>
<b>7. Curriculum Development:</b>			
<i>Curriculum Specialist / Writer's - Salaries &amp; Benefits :</i>			
a.	Number <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
c.	Curriculum Development - Materials and Supplies	\$	-
d.	Curriculum Development - Equipment	\$	-
		<b>Subtotal</b>	<b>\$ -</b>
<b>8. Staff Development / Training:</b>			
a.	Seminars, workshops, Other _____	\$	1,000.00
		<b>Subtotal</b>	<b>\$ 1,000.00</b>
<b>9. Media:</b>			
<i>Media Specialist - Salary &amp; Benefits :</i>			
a.	Number <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
b.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
<i>Librarian - Salary &amp; Benefits :</i>			
c.	Number <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
d.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
e.	Media - Materials and Supplies	\$	-
f.	Media - Equipment	\$	-
		<b>Subtotal</b>	<b>\$ -</b>
	<b>Total Instructional Support - 6 through 9 above &gt;</b>	<b>\$</b>	<b>1,000.00</b>

**General Support:**

<b>10. Administrative Services - Salaries &amp; Benefits :</b>			
a.	<i>Principal</i> _____ x Annual Salary _____	\$	-
b.	Benefits (retirement, social security, insurance, etc.) _____	\$	-
c.	<i>Assistant Principal</i> <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
d.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
e.	<i>Admin Assistant</i> _____ x Annual Salary _____	\$	-
f.	Benefits (retirement, social security, insurance, etc.) _____	\$	-
e.	<i>Bookkeeper</i> <u>0</u> x Annual Salary \$ <u>-</u>	\$	-
f.	Benefits (retirement, social security, insurance, etc.) <u>0%</u>	\$	-
e.	<i>Other: Executive Director</i> _____ x Annual Salary _____	\$	-
f.	Benefits (retirement, social security, insurance, etc.) _____	\$	-
		<b>Subtotal</b>	<b>\$ -</b>
<b>11. Office Expenses :</b>			
a.	Equipment / Furniture / Furnishings		
b.	Repair and Maintenance	\$	5,000.00
c.	Other _____	\$	-
		<b>Subtotal</b>	<b>\$ 5,000.00</b>
<b>12. Telephone &amp; Communication Services :</b>			
a.	Telephone / Communication Services ( monthly bills)	\$	1,200.00
b.	Equipment (including any training and installation)	\$	-
c.	Other _____	\$	-
		<b>Subtotal</b>	<b>\$ 1,200.00</b>
<b>13. Mailing &amp; Marketing :</b>			
a.	Postage / Courier Services	\$	5,000.00
b.	Other _____		
		<b>Subtotal</b>	<b>\$ 5,000.00</b>

**Charter School Estimated Expenditure Worksheet - cont'd**  
**Galloway Academy Foreign Language Immersion Charter School (UFTE Enrollment Cap @ 108)**  
**Start Up 2013-FY 2014**

**General Support cont'd:**

<b>14. Printing and Copying :</b>			
a.	Materials and Supplies	\$ 5,000.00	
b.	Equipment (Specify here: Purchase _____ or Lease _____ )	\$ 2,400.00	
c.	Other _____		
	<b>Subtotal</b>		<b>\$ 7,400.00</b>
<b>15. Facilities :</b>			
a.	Land / Land improvements	\$ -	
b.	Building (Specify here: Purchase _____ Lease-Purchase _____ Lease/Rent _____ )	\$ 24,000.00	
c.	Leasehold Improvements	\$ -	
	<b>Subtotal</b>		<b>\$ 24,000.00</b>
<b>16. Facility - Maintenance :</b>			
<i>Maintenance person - Salary &amp; Benefits :</i>			
a.	Number _____ x Annual Salary \$ -	\$ -	
b.	Benefits (retirement, social security, insurance, etc.) _____ 0%	\$ -	
c.	Contracted Services		
d.	Maintenance - Materials and Supplies	\$ -	
e.	Maintenance - Equipment	\$ -	
f.	Other _____	\$ -	
	<b>Subtotal</b>		<b>\$ -</b>
<b>17. Custodial Services :</b>			
<i>Custodian's - Salary &amp; Benefits :</i>			
a.	Number _____ x Annual Salary _____		
b.	Benefits (retirement, social security, insurance, etc.) _____ 0%	\$ -	
c.	Contracted Services		
d.	Cleaning Supplies		
e.	Equipment	\$ -	
f.	Other _____	\$ -	
	<b>Subtotal</b>		<b>\$ -</b>
<b>18. Utilities :</b>			
a.	Electricity / Water	\$ 3,000.00	
b.	Gas	\$ -	
c.	Other _____	\$ -	
	<b>Subtotal</b>		<b>\$ 3,000.00</b>
<b>19. Student Transportation :</b>			
a.	Transportation Vehicle payments (Vans, Buses, etc.)		
b.	Bus Driver's _____ 0 x Hourly Wage \$ - x hrs/day x 180 _____ -		
c.	Benefits (retirement, social security, insurance, etc.) _____ 0%	\$ -	
d.	Maintenance and Repairs	\$ -	
e.	Insurance	\$ -	
f.	Gas	\$ -	
g.	Other: Contractual Services		
	<b>Subtotal</b>		<b>\$ -</b>
<b>20. Insurance :</b>			
a.	Property and Casualty		
b.	Liability		
c.	Fidelity Bond		
d.	Insurance	\$ 1,200.00	
	<b>Subtotal</b>		<b>\$ 1,200.00</b>
<b>21. Administrative Fees to the District :</b>			
a.	FEFP / Categorical Sources		
b.	Federal Start-up / Continuation Grants		
c.	Other _____	\$ -	
	<b>Subtotal</b>		<b>\$ -</b>



**Charter School Estimated Expenditure Worksheet - cont'd**  
**Start Up 2013-FY 2014**

**General Support cont'd:**

22. *Professional Fees :*

a.	Accounting Services	\$	-
b.			
c.	Auditing Services	\$	-
d.	Legal Services	\$	-
e.	Educational Consulting Services	\$	-
f.	Other: Contract Services		
			<b>Subtotal</b>
			<b>\$ -</b>

23. *Food Services :*

*Food Servers - Salaries & Benefits :*

a.	Number	<u>0</u>	x Annual Salary	\$	-
b.	Benefits (retirement, social security, insurance, etc.)				<u>0%</u>

*Cafeteria Workers - Salaries & Benefits :*

c.	Number		x Annual Salary		
d.	Benefits (retirement, social security, insurance, etc.)				
e.	Kitchen Equipment/Dining Room Furniture & Equipment				
f.	Food Purchases (for self-operated kitchen)				
g.	Bottled Gas (for self-operated kitchen)				
h.	consumable Items				
i.	Kitchen/Dining Room supplies				
j.	Other - WinSnap Equipment and Installation				
k.	Contracted Food Services				
l.	Other - WinSnap Training				
			<b>Subtotal</b>		

24. *Repayment of Debt :*

a.	Principal		
b.	Interest		
			<b>Subtotal</b>
			<b>\$ -</b>

25. *Other Costs - not covered above :*

a.	Contingencies	\$	-
b.	Travel Expenses	\$	-
c.	Conference, Dues and Fees		
d.	Other expenses - specify _____	\$	-
			<b>Subtotal</b>
			<b>\$ -</b>

<b>Total General Support - 10 through 25 above &gt;</b>	<b>\$ 46,800.00</b>
<b>Total Instructional Support - 6 through 9 above &gt;</b>	<b>\$ 1,000.00</b>
<b>Total Academic Instruction - 1 through 5 above &gt;</b>	<b>\$ 51,376.27</b>

**Total Estimated Expenditures >** **\$ 99,176.27**

**Difference - Surplus / (Deficit) >** **\$ 185,523.00**

Data from your Revenue Worksheets go here >>>> | **Revenues >** **\$ 86,346.73**

**NOTES:**

- 1 This budget format must not be changed. Details or line items may be added, but no line items may be deleted.
- 2 Attach Schedules and/or narratives, where applicable, to explain certain budget line items presented in the worksheets provided.

Start Up 2013-FY-2014

Explanation and/or Comment Section: Budget Narrative Description

Source of Revenues:

An Advance on the student for the first 3 month.

\$742,095.00/ 12 months = \$61,841 x 3 months =\$185,523.00

Total Revenue Start up Funds is:\$ 185, 523.00

Expenses broken down monthly below:

Student Information System \$1000 (set-up fee) Monthly fee for June, July and August \$389.00

Technology package below:

6 Smart Board @ \$2, 789= \$16,734

6 Teacher Classroom Laptop @\$399=\$2,394

3 Office Desktop @399=\$1,197

Total Technology: \$20325 broken down over 8 months: October 2013-May 2014

Mailing and Marketing \$5,000: Broken down over 11 months: October 2013-August 2014

Office Furinture \$5,000 broken down over June, July and August

Printing and Copying (Materials/Equipment) \$7400 broken down over all 11 months: October 2013-August 2014

Instructional Materials \$29,662 for all 11 months- October 2013-August 2014

\*Teachers and Classroom Furinture: In-Kind donated by New Life CDC

Oct-13	Nov-13	Dec-13	Jan-14
Instruction Material: \$2969.57	Instruction Material: \$2969.57	Instruction Material: \$2969.57	Instruction Material: \$2969.57
Technology: \$2540.63	Technology: \$2540.63	Technology: \$2540.63	Technology: \$2540.63
Materials and Supplies: \$454.55	Materials and Supplies: \$454.55	Materials and Supplies: \$454.55	Materials and Supplies: \$454.55
Equipment: \$218.18	Equipment: \$218.18	Equipment: \$218.18	Equipment: \$218.18
Marketing and Marketing: \$833	Marketing and Marketing: \$833	Marketing and Marketing: \$833	Marketing and Marketing: \$833
Feb-14	Mar-14	Apr-14	May-14
Instruction Material: \$2969.57	Instruction Material: \$2969.57	Instruction Material: \$2969.57	Instruction Material: \$2969.57
Technology: \$2540.63	Technology: \$2540.63	Technology: \$2540.63	Technology: \$2540.63
Materials and Supplies: \$454.55	Materials and Supplies: \$454.55	Materials and Supplies: \$454.55	Materials and Supplies: \$454.55
Equipment: \$218.18	Equipment: \$218.18	Equipment: \$218.18	Equipment: \$218.18
Marketing and Marketing: \$833	Marketing and Marketing: \$833	Rent: Facilities Acq.: \$8000	Rent: Facilities Acq.: \$8000
		Marketing and Marketing: \$833	Marketing and Marketing: \$833
Jun-14	Jul-14	Aug-14	
Instruction Material: \$2969.57	Instruction Material: \$2969.57	Instruction Material: \$2969.57	
Materials and Supplies: \$454.55	Materials and Supplies: \$454.55	Materials and Supplies: \$454.55	
Equipment: \$218.18	Equipment: \$218.18	Equipment: \$218.18	
Furniture: \$1666.67	Furniture: \$1666.67	Furniture: \$1666.67	
Student Inform. Services: \$1129.60	Student Inform. Services: \$129.60	Student Inform. Services: \$129.60	
Rent: Facilities Acq.: \$8000	Staff training: \$1000	Insurance: \$400	
Insurance: \$400	Insurance: \$400	Utilities: \$1000	
Utilities: \$1000	Utilities: \$1000	Marketing and Marketing: \$833	
Marketing and Marketing: \$833	Marketing and Marketing: \$833	Telephone: \$400	
Telephone: \$400	Telephone: \$400		

**Total Estimated Expenditure \$99,176.27**

**Start up Revenue \$185,523.00**

**<Surplus> \$86,347**

# Appendix H

**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2014 2015**

**REVENUE**

<b>Cash Beginning balance</b>	<b>\$86,347.00</b>
FEFP: 108 students	\$556,572.00
	(Minus \$185,523.00 advance taken from start up FY2013-204
Reading Allocation \$62.00 per FTE@108	\$ 6,696.00
Food Service:	\$122,869.00
Other (Fundraising):	\$ 2,500.00
Title 1	<u>\$ 27,000.00</u>
<b>TOTAL REVENUE</b>	<b>\$801,984.00</b>

**EXPENSES**

***Instructional Services:***

Basic Education Teachers 5 @ \$32,500	\$154,550.00
Exceptional Education (ESE) Teachers@\$32,500	30,910.00
Foreign Language Teacher @ \$22,360	<u>20,000.00</u>
<b>TOTAL</b>	<b>\$205,460.00</b>

**BENEFITS: TOTAL \$51,366.00**

***Retirement, Social Security, Insurance***

5 Teachers @ 25% of \$162,500 = \$38,638.00
Exceptional Education @ 25% of \$30,910=\$7,728.00
Foreign Language Teacher @25% of \$20,000.00=\$5,000.00

**General Support:**

***Administrative Services-Salaries & Benefits***

Principal annual salary@ \$40,000
Administrative Assistant Annual Salary @ \$25,000
Executive Director Annual Salary @ \$50,000
<b>(Pay will stay the same for the first 5 year but incentives will be given based on school performance)</b>
<b>TOTAL \$115,000.00</b>

**Benefits for administrative support: TOTAL \$28,750.00**

Retirement, Social Security, Insurance @ 25%
(Principal) 25% of \$40,000= \$10,000
(Admin Assistant) 25% of \$25,000= 6,250.00
(Executive Dir.) 25% of \$50,000= 12,500.00

**Other Personnel**

**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2014 2015**

(Substitute Teachers, which include 7.65% for FICA)      **TOTAL \$4,000.00**

**INSTRUCTIONAL MATERIALS**

Intervention Programs @ \$ 10,000 (purchase based on students needs)

**TOTAL : \$10,000.00**

**TECHNOLOGY**

*Technology :*

102 Laptop computers@ \$399 each=\$40,698.00; 6 Audio stations @ 149.88=\$899.28; 9 printers @ \$100.00=\$900.00  
Student Information Management System (monthly fee @ 1.20 per student@ 108 x 9 months=\$1,166.40)

**TOTAL: \$43,663.68**

**Classroom Furniture: In-Kind donated by NewLife CDC**

**Staff Development/Training:**

Based on the baseline data/as needed: a Lead Teacher or staff member will attend the training workshop to be eligible to train staff. (1,000.00 were used in the start up for new hires)

**TOTAL \$4,000.00**

**Office Expenses:**

Equipment/furniture (repair and maintenance)	\$5,000.00
Telephone @ 12 months x 400 month	3,600.00
Mailing and Marketing: postage, brochures, etc.	5,000.00
Printing & Copying (Materials/Supplies)	0.00
Equipment (Lease Copy @ \$200 month X 12 months)	<u>0.00</u>
<b>TOTAL</b>	<b>\$13,600.00</b>

**Facilities:**

(Lease of facilities @ \$8,000 per month X 12 months)      **TOTAL \$72,000.00**

640 South Shelfer Street: 6 Classrooms, Community Center

And recreation area, wiring the classroom and community center and the necessity needed to run the computers and maintenance for the computers and maintenance for switches/ routers )

**(The total lease of the facilities is \$96,000 annually which the first 3 months were paid out of start up)**

**Contracted Services:**

**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2014 2015**

Custodial Services (To ensure facilities are clean and sanitized)  
\$1200 per month X 10 months= **TOTAL \$12,000.00**

**Cleaning Supplies: Consumables @ \$416.66 per month** **TOTAL \$5,000.00**

**Utilities: Electric/water @ \$1,000 per month x 12 months** **TOTAL \$9,000.00**  
**(The first 3 months paid out of start up money \$3000)**

**Student Transportation (Contractual Service)** **TOTAL \$55,916.00**

**Insurance:** **TOTAL \$9,245.56**  
Property and Casualty @ \$1,745.56 Annually  
Liability @ \$1,335 Annually (purchased out of startup funds)  
Fidelity Bond @ \$7,500

**Professional Fees:** **TOTAL \$11,920.00**  
Payroll Services @ \$1,920  
Other Contractual @ \$10,000

**Food Services: (Contractual: for a maximum of 108 students)** **TOTAL \$90,000.00**  
*Includes staff, food, utensils, staff training, all supplies)*

**Conferences, dues and Fees** **TOTAL \$6,073.21**

**Administrative Fees to the District @ 5% of total FEFP** **TOTAL \$37,104.75**

**GRAND TOTAL OF EXPENSES: \$784,099.20**  
**TOTAL REVENUE: 801,983.73**  
**SURPLUS: 17,884.53**

**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2015 2016**

**REVENUE**

<b>Cash Beginning balance</b>	<b>\$17,886.00</b>
FEFP: 108 students	\$742,095.00
Reading Allocation \$62.00 per FTE@108	\$ 6,696.00
Food Service:	\$122,869.00
Other (Fundraising):	\$ 2,500.00
Title 1	<u>\$ 27,000.00</u>
<b>TOTAL REVENUE</b>	<b>\$919,046.00</b>

**EXPENSES**

***Instructional Services:***

Basic Education Teachers 5 @ \$31,500	\$157,500.00
Exceptional Education (ESE) Teachers@ \$31,500	31,500.00
Foreign Language Teacher @ \$20,590	<u>20,590.00</u>
<b>TOTAL</b>	<b>\$209,590.00</b>

**BENEFITS:**

**TOTAL \$5,397.50**

***Retirement, Social Security, Insurance***

5 Teachers @ 25% of \$157,500 = \$39,375.00
Exceptional Education @ 25% of \$31,500= \$7,875.00
Foreign Language Teacher @25% of \$21,770.00=\$5,147.00

**General Support:**

***Administrative Services-Salaries & Benefits***

Principal annual salary@ \$40,000
Administrative Assistant Annual Salary @ \$25,000
Executive Director Annual Salary @ \$50,000
<b>(Pay will stay the same for the first 5 year but incentives will be given based on school performance)</b>

**TOTAL \$115,000.00**

**Benefits for administrative support:**

**TOTAL \$28,750.00**

Retirement, Social Security, Insurance @ 25%
(Principal) 25% of \$40,000= \$10,000
(Admin Assistant) 25% of \$25,000= 6,250.00
(Executive Dir.) 25% of \$50,000= 12,500.00

**Other Personnel**

(Substitute Teachers, which include 7.65% for FICA)	<b>TOTAL \$4,000.00</b>
---	-------------------------

**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2015 2016**

**INSTRUCTIONAL MATERIALS**

Reading curriculum @ \$10,923.30; Math Curriculum (Free Training) @\$1,800; Science/Social Studies @ \$12,207.37; Foreign Language Curriculum @ \$4,731.60; Intervention Programs @ \$ 10,000 (purchase based on students needs)

**TOTAL : \$39,662.27**

**TECHNOLOGY**

*Technology :*

Computer Equipment (replacement if necessary @\$20,000)  
Student Information Management System (monthly fee @ 1.20 per student@ 108 x 12 months=\$1,555.20)

**TOTAL: \$21,555.20**

**Classroom Furniture: In-Kind donated by NewLife CDC (Classroom/Vocational Equipment (Desks, chairs, tables, etc. (replacement if necessary)**

**TOTAL: \$10,000.00**

**Staff Development/Training:**

On-line courses @\$62.50 per credit hour/80 hours      **TOTAL    \$5,000.00**

Based on baseline data/as needed: a Lead Teacher will attend the training the trainer workshops and

**Office Expenses:**

Equipment/furniture (repair and maintenance)	\$5,000.00
Telephone @ 12 months x 400 month	4,800.00
Mailing and Marketing: postage, brochures, etc.	10,000.00
Printing & Copying (Materials/Supplies)	5,000.00
Equipment (Lease Copy @ \$200 month X 12 months)	<u>2,400.00</u>
<b>TOTAL</b>	<b>\$27,200.00</b>

**Facilities:**

(Lease of facilities @ \$8,000 per month X 12 months)      **TOTAL    \$96,000.00**

640 South Shelfer Street: 6 Classrooms, Community Center

And recreation area, wiring the classroom and community center and the necessity needed to run the computers and maintenance for the computers and maintenance for switches/ routers )



**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2015 2016**

**Contracted Services:**

Custodial Services (To ensure facilities are clean and sanitized)  
\$1200 per month X 10 months= **TOTAL \$12,000.00**

**Cleaning Supplies: Consumables @ \$416.66 per month** **TOTAL \$5,000.00**

**Utilities: Electric/water @ \$1,000 per month x 12 months** **TOTAL \$12,000.00**

**Student Transportation (Contractual Service)** **TOTAL \$55,916.00**

**Insurance:** **TOTAL \$10,580.56**

Property and Casualty @ \$1,745.56 Annually  
Liability @ \$1,335 Annually  
Fidelity Bond @ \$7,500

**Professional Fees:** **TOTAL \$11,920.00**

Payroll Services @ \$1,920  
Other Contractual @ \$10,000

**Food Services: (Contractual: for a maximum of 108 students)** **TOTAL \$90,000.00**  
*Includes staff, food, utensils, staff training, all supplies)*

**Conferences, dues and Fees** **TOTAL \$6,073.21**

**Administrative Fees to the District @ 5% of total FEFP** **TOTAL \$37,104.75**

**GRAND TOTAL OF EXPENSES: \$849,749.00**

**TOTAL REVENUE: 919,046.00**

**SURPLUS: 69,297.00**

**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2016 2017**

**REVENUE**

<b>Cash Beginning balance</b>	<b>\$87,182.00</b>
FEFP: 108 students	\$742,095.00
Reading Allocation \$62.00 per FTE@108	\$ 6,696.00
Food Service:	\$122,869.00
Other (Fundraising):	\$ 2,500.00
Title 1	<u>\$ 27,000.00</u>
<b>TOTAL REVENUE</b>	<b>\$988,342.00</b>

**EXPENSES**

***Instructional Services:***

Basic Education Teachers 5 @ \$32,000	\$160,000.00
Exceptional Education (ESE) Teachers@\$32,000	32,000.00
Foreign Language Teacher @ \$21,180	<u>21,180.00</u>
<b>TOTAL</b>	<b>\$213,180.00</b>

**BENEFITS:**

**TOTAL \$53,295.00**

***Retirement, Social Security, Insurance***

5 Teachers @ 25% of \$160,000 = \$40,000.00
Exceptional Education @ 25% of \$32,000=\$8,000.00
Foreign Language Teacher @25% of \$21,770.00=\$5,295.00

**General Support:**

***Administrative Services-Salaries & Benefits***

Principal annual salary@ \$40,000
Administrative Assistant Annual Salary @ \$25,000
Executive Director Annual Salary @ \$50,000
<b>(Pay will stay the same for the first 5 year but incentives will be given based on school performance)</b>

**TOTAL \$115,000.00**

**Benefits for administrative support:**

**TOTAL \$28,750.00**

Retirement, Social Security, Insurance @ 25%
(Principal) 25% of \$40,000= \$10,000
(Admin Assistant) 25% of \$25,000= 6,250.00
(Executive Dir.) 25% of \$50,000= 12,500.00

**Other Personnel**

(Substitute Teachers, which include 7.65% for FICA)	<b>TOTAL \$4,000.00</b>
---	-------------------------

**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2016 2017**

**INSTRUCTIONAL MATERIALS**

Reading curriculum @ \$10,923.30; Math Curriculum (Free Training) @\$1,800; Science/Social Studies @ \$12,207.37; Foreign Language Curriculum @ \$4,731.60; Intervention Programs @ \$ 10,000 (purchase based on students needs)

**TOTAL : \$39,662.27**

**TECHNOLOGY**

*Technology :*

Computer Equipment (replacement if necessary @\$20,000)  
Student Information Management System (monthly fee @ 1.20 per student@ 108 x 12 months=\$1,555.20)

**TOTAL: \$21,555.20**

**Classroom Furniture: In-Kind donated by NewLife CDC (Classroom/Vocational Equipment (Desks, chairs, tables, etc. (replacement if necessary)**

**TOTAL: \$10,000.00**

**Staff Development/Training:**

On-line courses @\$62.50 per credit hour/80 hours      **TOTAL    \$5,000.00**

Based on baseline data/as needed: a Lead Teacher will attend the training the trainer workshops and

**Office Expenses:**

Equipment/furniture (repair and maintenance)	\$5,000.00
Telephone @ 12 months x 400 month	4,800.00
Mailing and Marketing: postage, brochures, etc.	10,000.00
Printing & Copying (Materials/Supplies)	5,000.00
Equipment (Lease Copy @ \$200 month X 12 months)	<u>2,400.00</u>
<b>TOTAL</b>	<b>\$27,200.00</b>

**Facilities:**

(Lease of facilities @ \$8,000 per month X 12 months)      **TOTAL    \$96,000.00**

640 South Shelfer Street: 6 Classrooms, Community Center

And recreation area, wiring the classroom and community center and the necessity needed to run the computers and maintenance for the computers and maintenance for switches/ routers )

**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2016 2017**

**Contracted Services:**

Custodial Services (To ensure facilities are clean and sanitized)  
\$1200 per month X 10 months= **TOTAL \$12,000.00**

**Cleaning Supplies: Consumables @ \$416.66 per month** **TOTAL \$5,000.00**

**Utilities: Electric/water @ \$1,000 per month x 12 months** **TOTAL \$12,000.00**

**Student Transportation (Contractual Service)** **TOTAL \$55,916.00**

**Insurance:** **TOTAL \$10,580.56**

Property and Casualty @ \$1,745.56 Annually  
Liability @ \$1,335 Annually  
Fidelity Bond @ \$7,500

**Professional Fees:** **TOTAL \$11,920.00**

Payroll Services @ \$1,920  
Other Contractual @ \$10,000

**Food Services: (Contractual: for a maximum of 108 students)** **TOTAL \$90,000.00**  
*Includes staff, food, utensils, staff training, all supplies)*

**Conferences, dues and Fees** **TOTAL \$6,073.21**

**Administrative Fees to the District @ 5% of total FEFP** **TOTAL \$37,104.75**

**GRAND TOTAL OF EXPENSES: \$854,237.00**

**TOTAL REVENUE: 988,342.00**

**SURPLUS: 134,106.00**

**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2018 2019**

**REVENUE**

<b>Cash Beginning balance</b>	<b>\$481,887.00</b>
FEFP: 108 students	\$742,095.00
Reading Allocation \$62.00 per FTE@108	\$ 6,696.00
Food Service:	\$122,869.00
Other (Fundraising):	\$ 2,500.00
Title 1	<u>\$ 27,000.00</u>
<b>TOTAL REVENUE</b>	<b>\$1, 383,047.00</b>

**EXPENSES**

***Instructional Services:***

Basic Education Teachers 5 @ \$32,500	\$162,500.00
Exceptional Education (ESE) Teachers@\$32,500	32,500.00
Foreign Language Teacher @ \$22,360	<u>22,360.00</u>
<b>TOTAL</b>	<b>\$217,360.00</b>

**BENEFITS:**

**TOTAL \$54,340.00**

***Retirement, Social Security, Insurance***

5 Teachers @ 25% of \$162,500 = \$40,625.00
Exceptional Education @ 25% of \$32,500=\$8,125.00
Foreign Language Teacher @25% of \$21,770.00=\$5,590.00

**General Support:**

***Administrative Services-Salaries & Benefits***

Principal annual salary@ \$40,000
Administrative Assistant Annual Salary @ \$25,000
Executive Director Annual Salary @ \$50,000
<b>(Pay will stay the same for the first 5 year but incentives will be given based on school performance)</b>

**TOTAL \$115,000.00**

**Benefits for administrative support:**

**TOTAL \$28,750.00**

Retirement, Social Security, Insurance @ 25%
(Principal) 25% of \$40,000= \$10,000
(Admin Assistant) 25% of \$25,000= 6,250.00
(Executive Dir.) 25% of \$50,000= 12,500.00

**Other Personnel**

(Substitute Teachers, which include 7.65% for FICA)	<b>TOTAL \$4, 000.00</b>
---	--------------------------

**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2018 2019**

**INSTRUCTIONAL MATERIALS**

Reading curriculum @ \$10,923.30; Math Curriculum (Free Training) @\$1,800; Science/Social Studies @ \$12,207.37; Foreign Language Curriculum @ \$4,731.60; Intervention Programs @ \$ 10,000 (purchase based on students needs)

**TOTAL : \$39,662.27**

**TECHNOLOGY**

*Technology :*

Computer Equipment (replacement if necessary @\$20,000)  
Student Information Management System (monthly fee @ 1.20 per student@ 108 x 12 months=\$1,555.20)

**TOTAL: \$21,555.20**

**Classroom Furniture: In-Kind donated by NewLife CDC (Classroom/Vocational Equipment (Desks, chairs, tables, etc. (replacement if necessary)**

**TOTAL: \$10,000.00**

**Staff Development/Training:**

On-line courses @\$62.50 per credit hour/80 hours      **TOTAL    \$5,000.00**

Based on baseline data/as needed: a Lead Teacher will attend the training the trainer workshops and

**Office Expenses:**

Equipment/furniture (repair and maintenance)	\$5,000.00
Telephone @ 12 months x 400 month	4,800.00
Mailing and Marketing: postage, brochures, etc.	10,000.00
Printing & Copying (Materials/Supplies)	5,000.00
Equipment (Lease Copy @ \$200 month X 12 months)	<u>2,400.00</u>
<b>TOTAL</b>	<b>\$27,200.00</b>

**Facilities:**

(Lease of facilities @ \$8,000 per month X 12 months)      **TOTAL    \$96,000.00**

640 South Shelfer Street: 6 Classrooms, Community Center

And recreation area, wiring the classroom and community center and the necessity needed to run the computers and maintenance for the computers and maintenance for switches/ routers )

**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2018 2019**

**Contracted Services:**

Custodial Services (To ensure facilities are clean and sanitized)  
\$1200 per month X 10 months= **TOTAL \$12,000.00**

**Cleaning Supplies: Consumables @ \$416.66 per month** **TOTAL \$5,000.00**

**Utilities: Electric/water @ \$1,000 per month x 12 months** **TOTAL \$12,000.00**

**Student Transportation (Contractual Service)** **TOTAL \$55,916.00**

**Insurance:** **TOTAL \$10,580.56**

Property and Casualty @ \$1,745.56 Annually  
Liability @ \$1,335 Annually  
Fidelity Bond @ \$7,500

**Professional Fees:** **TOTAL \$11,920.00**

Payroll Services @ \$1,920  
Other Contractual @ \$10,000

**Food Services: (Contractual: for a maximum of 108 students)** **TOTAL \$90,000.00**  
*Includes staff, food, utensils, staff training, all supplies)*

**Conferences, dues and Fees** **TOTAL \$6,073.21**

**Administrative Fees to the District @ 5% of total FEFP** **TOTAL \$37,104.75**

**GRAND TOTAL OF EXPENSES: \$849,461.99**  
**TOTAL REVENUE: 1, 383,047.00**  
**SURPLUS: 533,585.00**

**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2017 2018**

**REVENUE**

<b>Cash Beginning Balance:</b>	<b>\$221,288.00</b>
FEFP: 108 students	\$742,095.00
Reading Allocation \$62.00 per FTE@108	\$ 6,696.00
Food Service:	\$122,869.00
Other (Fundraising):	\$ 2,500.00
Title 1	<u>\$ 27,000.00</u>
<b>TOTAL REVENUE</b>	<b>\$1,112,448.00</b>

**EXPENSES**

***Instructional Services:***

Basic Education Teachers 5 @ \$32,250	\$161,250.00
Exceptional Education (ESE) Teachers@\$32,250	32,250.00
Foreign Language Teacher @ \$21,770	<u>21,770.00</u>
<b>TOTAL</b>	<b>\$215,270.00</b>

**BENEFITS:**

**TOTAL \$53,817.50**

***Retirement, Social Security, Insurance***

5 Teachers @ 25% of \$161,250 = \$33,869.00
Exceptional Education @ 25% of \$32,250=\$6,773.00
Foreign Language Teacher @25% of \$21,770.00=\$4,572.00

**General Support:**

***Administrative Services-Salaries & Benefits***

Principal annual salary@ \$40,000
Administrative Assistant Annual Salary @ \$25,000
Executive Director Annual Salary @ \$50,000
<b>(Pay will stay the same for the first 5 year but incentives will be given based on school performance)</b>

**TOTAL \$115,000.00**

**Benefits for administrative support:**

**TOTAL \$28,750**

Retirement, Social Security, Insurance @ 25%
(Principal) 25% of \$40,000= 8,400.00
(Admin Assistant) 25% of \$25,000= 5,250.00
(Executive Dir.) 25% of \$50,000= 10,500.00

**Other Personnel**

(Substitute Teachers, which include 7.65% for FICA)	<b>TOTAL \$4,000.00</b>
---	-------------------------



**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2017 2018**

**INSTRUCTIONAL MATERIALS**

Reading curriculum @ \$10,923.30; Math Curriculum (Free Training) @\$1,800; Science/Social Studies @ \$12,207.37; Foreign Language Curriculum @ \$4,731.60; Intervention Programs @ \$ 10,000 (purchase based on students needs)

**TOTAL : \$39,662.27**

**TECHNOLOGY**

*Technology :*

Computer Equipment (replacement if necessary @\$10,000)  
Student Information Management System (monthly fee @ 1.20 per student@ 108 x 12 months=\$1,555.20)

**TOTAL: \$11,555.20**

**Classroom Furniture: In-Kind donated by NewLife CDC (Classroom/Vocational Equipment (Desks, chairs, tables, etc. (replacement if necessary)**

**TOTAL: \$10,000.00**

**Staff Development/Training:**

On-line courses @\$62.50 per credit hour/80 hours      **TOTAL    \$5,000.00**

Based on baseline data/as needed: a Lead Teacher will attend the training the trainer workshops and

**Office Expenses:**

Equipment/furniture (repair and maintenance)	\$5,000.00
Telephone @ 12 months x 400 month	4,800.00
Mailing and Marketing: postage, brochures, etc.	10,000.00
Printing & Copying (Materials/Supplies)	5,000.00
Equipment (Lease Copy @ \$200 month X 12 months)	<u>2,400.00</u>
<b>TOTAL</b>	<b>\$27,200.00</b>

**Facilities:**

(Lease of facilities @ \$8,000 per month X 12 months)      **TOTAL    \$96,000.00**

640 South Shelfer Street: 6 Classrooms, Community Center

And recreation area, wiring the classroom and community center and the necessity needed to run the computers and maintenance for the computers and maintenance for switches/ routers )

**Galloway Foreign Language Immersion Charter School  
Budget Analysis 2017 2018**

**Contracted Services:**

Custodial Services (To ensure facilities are clean and sanitized)  
\$1200 per month X 10 months= **TOTAL \$12,000.00**

**Cleaning Supplies: Consumables @ \$416.66 per month** **TOTAL \$5,000.00**

**Utilities: Electric/water @ \$1,000 per month x 12 months** **TOTAL \$12,000.00**

**Student Transportation (Contractual Service)** **TOTAL \$55,916.00**

**Insurance:** **TOTAL \$10,580.56**

Property and Casualty @ \$1,745.56 Annually  
Liability @ \$1,335 Annually  
Fidelity Bond @ \$7,500

**Professional Fees:** **TOTAL \$11,920.00**

Payroll Services @ \$1,920  
Other Contractual @ \$10,000

**Food Services: (Contractual: for a maximum of 108 students)** **TOTAL \$90,000.00**  
*Includes staff, food, utensils, staff training, all supplies)*

**Conferences, dues and Fees** **TOTAL \$6,073.21**

**Administrative Fees to the District @ 5% of total FEFP** **TOTAL \$37,104.75**

**GRAND TOTAL OF EXPENSES: \$861,850.99**  
**TOTAL REVENUE: 1,112,448.00**  
**SURPLUS: 260,599.00**

# Appendix I

PROJECTED CASH FLOWS - STARTUP										
	2012	2013	2013	2013	2013	2013	2013	2014	2014	2014
	Q3	MAX	Q3	MAX	Q3	MAX	Q3	MAX	Q3	MAX
CASH BEGINNING										
REVENUES	16,523	16,905	16,905	16,905	16,905	16,905	16,905	16,905	16,905	16,905
PEEP										
Cafeteria Caddy										
Food Service Revenue										
Other Revenue:										
Beneficial										
Corporate Sponsor										
Donations										
Fund Raising										
Grants										
TOTAL REVENUES	16,523	16,905	16,905	16,905	16,905	16,905	16,905	16,905	16,905	16,905
EXPENDITURES										
INSTRUCTION										
Classroom Teachers										
Enrichment Teachers										
Paraprofessionals										
Total Instructional Salaries										
Retirement										
Payroll Taxes										
Health Insurance										
Vision Insurance										
Total Instructional Benefits										
Instructional Materials	23,662	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009
Technology	20,125	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540
Materials and Supplies	5,000	454	454	454	454	454	454	454	454	454
Instructional Curriculum										
Equipment (Lease or Purchase)										
AV Materials	2,400	218	218	218	218	218	218	218	218	218
Furniture/Equipment										
Software										
Student Information Management System	1,399	0	0	0	0	0	0	0	0	0
Substitutes										
Total Instructional	63,776	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909
Total Instructional Other	63,776	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909
PUPIL PERSONNEL SERVICES										
Career Coach										
Support										
Total Pupil Personnel Salaries										
Retirement										
Payroll Taxes										
Health Insurance										
Vision Insurance										
Winter Compensation										
Total Pupil Personnel Benefits										
Substitutes										
Total Pupil Personnel Other										
Total Pupil Personnel Services										
INSTRUCTIONAL MEDIA SERVICES										
Instructional Technology										
Tech Support										
Total Instructional Media Salaries										
Retirement										
Payroll Taxes										
Health Insurance										
Vision Insurance										
Winter Compensation										
Total Instructional Media Benefits										
Substitutes										
Library Books										
Total Instructional Media Other										
Total Instructional Media Services										
CURRICULUM DEVELOPMENT										
Contracted Services										
STAFF TRAINING										
Contracted Services	1,000									1,000
Other expenses										
Payroll services										
Contracted Services - Overnight										
Contracted Svcs - CW, AG Fee										
Contracted Services - Adult										
Contracted Services - Training										
Travel										
Insurance										
Startup Expenses										
Direct Cost										
Travel Cost										
Total Other Expenses										

PROJECTED CASH FLOWS - SUMMARY

	2013	2013	2013	2013	2013	2013	2013	2013	2013	2014	2014	2014	2014	2014
	Q3	Est	Est	Est	Est	Est	Est	Est	Est	Est	Est	Est	Est	Est
<b>SCHOOL ADMINISTRATION</b>														
Executive Director														
Deputy Director														
Admin Support														
Total Administration Salaries														
Retirement														
Payroll Taxes														
Health Insurance														
Workers Compensation														
Total Administration Benefits														
Travel														
Telephone														
Advertising and Marketing														
Supplies														
Equipment														
Software														
Total Administration Other														
Total School Administration	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
<b>FACILITIES ACQUISITION</b>														
Computer Hardware														
Other														
Total Facilities Acquisition	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
<b>FISCAL</b>														
Treasury														
Total Fiscal Services														
Retirement														
Payroll Taxes														
Health Insurance														
Workers Compensation														
Total Fiscal Benefits														
Contractual Services - Finance														
Contractual Services - HR														
Total Fiscal Other														
Total Fiscal														
<b>FOOD SERVICE</b>														
Food Service Workers														
Total Food Service Salaries														
Retirement														
Payroll Taxes														
Health Insurance														
Workers Compensation														
Total Food Service Benefits														
Contracted Services														
Total Food Service Other														
Total Food Service														
<b>TRANSPORTATION</b>														
Contracted Services														
Total Transportation														
<b>PLANT OPERATIONS</b>														
Security														
Contracted Services														
Total Plant Operations Salaries														
Retirement														
Payroll Taxes														
Health Insurance														
Workers Compensation														
Total Plant Operations Benefits														
Contracted Services														
Insurance (Property, Casualty, Fidelity Bond)														
Telephone														
Utilities														
Repair and Maintenance														
Printing and Courier Services														
Total Plant Operations Other														
Total Plant Operations	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>PLANT MAINTENANCE</b>														
Contracted Services														
Other														
Total Plant Maintenance	90,176	90,176	90,176	90,176	90,176	90,176	90,176	90,176	90,176	90,176	90,176	90,176	90,176	90,176
<b>TOTAL EXPENDITURES</b>														
2013 Q3	66,342	66,342	66,342	66,342	66,342	66,342	66,342	66,342	66,342	66,342	66,342	66,342	66,342	66,342
2013 Est	67,207.24	67,207.24	67,207.24	67,207.24	67,207.24	67,207.24	67,207.24	67,207.24	67,207.24	67,207.24	67,207.24	67,207.24	67,207.24	67,207.24
2014 Est	68,342	68,342	68,342	68,342	68,342	68,342	68,342	68,342	68,342	68,342	68,342	68,342	68,342	68,342
<b>EXCESS REVENUES OVER EXP</b>														
CASH, BEGINNING														

PROJECTED CASH FLOWS - STARTUP

ENROLLMENT

CASH, BEGINNING

REVENUES

FEPP
Capital Outlay
Food Service Revenue
Transportation
Other Revenue:
Benefits
Donations
Fund Raisers
Grants

TOTAL REVENUES

EXPENDITURES

INSTRUCTION
Classroom Teachers
Enrollment Teachers
Paraprofessionals
Total Instruction Salaries
Retirement
Payroll Taxes
Health Insurance
Workers Compensation
Total Instruction Benefits
Instructional Materials
Materials and Supplies
Inventory curriculum
Equipment (Lease or Purchase)
AV Materials
Furniture and Equipment
Software, Student Information Management System
Substitutes
Total Instruction Other

PUPIL PERSONNEL SERVICES

Career Coach
Support
Total Pupil Personnel Salaries
Retirement
Payroll Taxes
Health Insurance
Workers Compensation
Total Pupil Personnel Benefits
Supplies
Total Pupil Personnel Other

INSTRUCTIONAL MEDIA SERVICES

Instructional Technology
Tech Support
Total Instructional Media Salaries
Retirement
Payroll Taxes
Health Insurance
Workers Compensation
Total Instructional Media Benefits
Supplies
Periodicals
Library Books
Total Instructional Media Other

CURRICULUM DEVELOPMENT

STAFF TRAINING

Other expenses
Payroll Services
Other Contracted Services
Conferences, Dues, Fees, etc.
Contracted Services - Training
Insurance
Start-up Expenses

Table with columns for months (Sept, Oct, Nov, Dec, Jan, Feb, Mar, Apr, May, Jun, Jul, Aug) and rows for various financial categories. Values are in dollars, ranging from 0 to 105,487.

Table with 11 columns and multiple rows of financial data. Rows are categorized by department: District Fee, SCHOOL ADMINISTRATION, Total Administration Salaries, Total Administration Benefits, FACILITIES ACQUISITION, FISCAL, Total Fiscal Salaries, FOOD SERVICE, TRANSPORTATION, PLANT OPERATIONS, PLANT MAINTENANCE, TOTAL EXPENDITURES, EXCESS REVENUES OVER EXP, and CASM, ENDING.

# Appendix J



GI

100

P.O.C.  
SOUTHEAST CORNER  
QUARTER OF THE S  
SECTION 11, TOWN  
WEST, GADSDEN C

ODOM ST

CRAWF  
TELEP

BOUNDAR  
PARCEL NO.  
7.34 ACR  
SEX  
G/

NEW LI

NOT VALID WITHOUT THE SIGNATURE AND  
THE ORIGINAL RAISED SEAL OF A FLORIDA  
LICENSED SURVEYOR AND MAPPER. ADDITIONS  
OR DELETIONS TO SURVEY MAPS OR REPORTS BY  
OTHER THAN THE SIGNING PARTY OR PARTIES IS  
PROHIBITED WITHOUT THE WRITTEN CONSENT OF  
THE SIGNING PARTY OR PARTIES.

THE UNDERSIGNED SURVEYOR HAS NOT BEEN  
PROVIDED A CURRENT TITLE OPINION OR  
ABSTRACT OF MATTERS AFFECTING TITLE OR  
INTEREST TO THE SUBJECT PROPERTY AND  
IS NOT BEING MADE A RECORDED RECORD  
UNLESS THERE ARE EASEMENTS OR OTHER  
INSTRUMENTS WHICH COULD AFFECT  
BOUNDARIES.



SHELFER STREET S. (PAVED)

S 00°34'10" E 546.34' (D)  
S 00°42'38" E 546.37' (S)

S 89°21'32" W  
23.0' (D)

S 89°17'28" W  
23.22' (CS)

NORTH  
57.4' (D)  
N 00°42'38" W  
57.52' (CS)

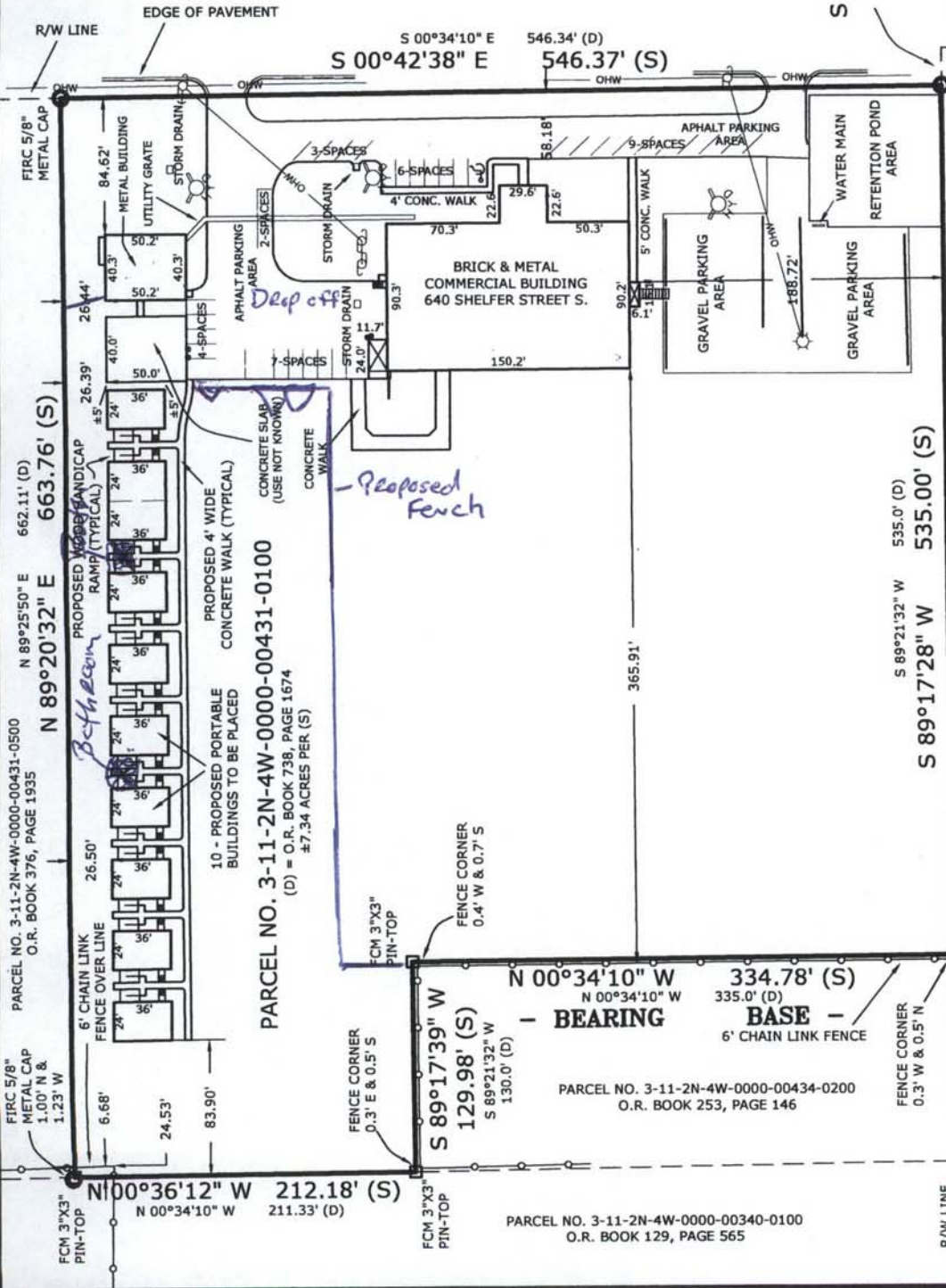
P.O.C.  
FNSC  
METAL DISK  
SIRC 5/8"  
#7391

DRAWN BY : SKO  
CHECKED BY : SKO  
DATE : 12/07/11  
REVISED: 03/20/12  
SCALE 1" = 20'

FLOOD INSURANCE RATE MAPS INDICATE THE PROPERTY IS LOCATED IN  
FLOOD ZONE "X" AS INDICATED ON COMMUNITY NO 12039C0228C;  
GADSDEN COUNTY, FLORIDA, DATED 02/04/08.

NOTES:  
1) BEARINGS ARE BASED ON A LINE ALONG THE WESTERLY BOUNDARY OF  
SUBJECT PROPERTY AS RECORDED IN OFFICIAL RECORDS BOOK 738,  
PAGE 1514 OF THE PUBLIC RECORDS OF GADSDEN COUNTY, FLORIDA.  
2) THERE ARE NO IMPROVEMENTS LOCATED EXCEPT AS SHOWN.  
3) THIS SURVEY IS DEPENDENT ON EXISTING MONUMENTATION AS SHOWN  
ON RECORD MAPS AND RECORDS.  
4) NO UNDERGROUND FOOTERS OR ROOF OVERHANGS ARE LOCATED BY THIS  
SURVEY.  
5) THIS SURVEY DOES NOT REFLECT OR DETERMINE OWNERSHIP

LEGEND	DESCRIPTION	SYMBOL
C.C.	CORRUGATED METAL PIPE	NOV
C.M.P.	CONCRETE	NO
(D)	DEPT OF FLORIDA	NO
DOT	DEPARTMENT OF	NO
E	EAST	NO
ELEVATION	ELEVATION	NO
F.L.	FLOOR FINISH	NO
F.F.	FEET	NO
G.V.	GAS VALVE	NO
L.B.	LICENSED BUSINESS	NO
L	LENGTH	NO
N	NORTH	NO
NE	NORTHEAST	NO
CONC	CONCRETE MONUMENT	(+)
CM	SET CONCRETE MONUMENT	(5/8")
FR	FOUND IRON ROD	SR
SR	SET IRON ROD	SR
RIGHT-OF-WAY	RIGHT-OF-WAY	---
CENTER LINE	CENTER LINE	---
POWER POLE	POWER POLE	---
OVERHEAD WIRE	OVERHEAD WIRE	---
AVE.	AVENUE	---
BLVD.	BULEVARD	---
POINT OF TANGENCY	POINT OF TANGENCY	PT
RADIUS INFORMATION	RADIUS INFORMATION	R
SOUTH	SOUTH	S
TEMPORARY BENCH MARK	TEMPORARY BENCH MARK	TBM
TERRA COTTA	TERRA COTTA	T.C.
U.S. COAST AND GEODETIC SURVEY	U.S. COAST AND GEODETIC SURVEY	USCGS
U.S. GEOLOGICAL SURVEY	U.S. GEOLOGICAL SURVEY	USGS
METAL IRON PIPE	METAL IRON PIPE	W
FOUND IRON PIPE	FOUND IRON PIPE	FP
FOUND NAIL & CAP	FOUND NAIL & CAP	FNAC
SET NAIL & CAP	SET NAIL & CAP	SNAC
NATIONAL GEODETIC SURVEY	NATIONAL GEODETIC SURVEY	NO
NATIONAL DATUM	NATIONAL DATUM	NO
NORTHWEST	NORTHWEST	NO
OFFICIAL RECORDS	OFFICIAL RECORDS	NO
PLATTED DATA	PLATTED DATA	NO
POINT OF COMPOUND CURVE	POINT OF COMPOUND CURVE	POC
POINT OF INTERSECTION	POINT OF INTERSECTION	POI
POINT OF BEGINNING	POINT OF BEGINNING	POB
POINT OF TANGENCY	POINT OF TANGENCY	POT
POINT OF REVERSE CURVE	POINT OF REVERSE CURVE	PRO
POINT OF REFERENCE	POINT OF REFERENCE	PRM
MONUMENT	MONUMENT	NO



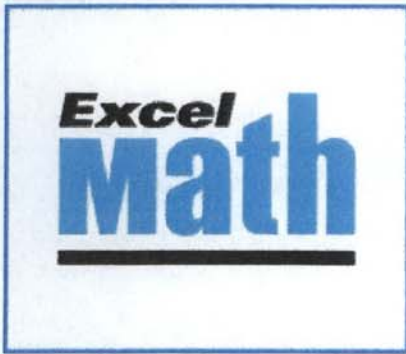
PARCEL NO. 3-11-2N-4W-0000-00431-0100  
(D) = O.R. BOOK 738, PAGE 1674  
#7.34 ACRES PER (S)

PARCEL NO. 3-11-2N-4W-0000-00434-0200  
O.R. BOOK 253, PAGE 146

PARCEL NO. 3-11-2N-4W-0000-00340-0100  
O.R. BOOK 129, PAGE 565

MARTIN LUTHER KING JR BLVD (PAVED)

[Welcome](#) [Order Policies](#) [Contact us](#) [About Excel Math Website](#) [\(leave store\)](#)



**Cart**

2	0 K Student Set of 10	\$220.00
1	1st Student Set of 22	\$242.00
1	2nd Student Set of 22	\$242.00
1	3rd Student Set of 22	\$242.00
1	4th Student Set of 22	\$242.00
1	5th Student Set of 30	\$330.00
1	0 K Teacher Edition Print	\$30.00
1	1st Teacher Edn CD Combo	\$64.00
1	2nd Teacher Edition Print	\$30.00
1	3rd Teacher Edn CD Combo	\$64.00
1	4th Teacher Edition Print	\$30.00
1	5th Teacher Edn CD Combo	\$64.00

Subtotal \$1,800.00

[Clear](#)

[Checkout](#)

[Student Grade Level](#)

[Kindergarten](#) [First](#) [Second](#) [Third](#) [Fourth](#) [Fifth](#) [Sixth](#)

[Teacher Editions](#)

[Full Year](#) [Summer](#)

[Home School](#)

[Summer](#)

**5th Teacher Edn CD Combo**



My Account

Cart ( 236 Items in cart )

Wish List

- Home
- News
- Conferences
- Online Samples
- Digital & Mobile ▾
- Research ▾
- Products ▾
- Customer Service
- Catalogs ▾
- Locate a Sales Rep

Search MHID/ISBN

Search a Title

Search Keywords



- Elementary
- Secondary
- AP\*/Honors and Electives
- Adaptive Learning
- Intervention
- Supplemental
- Adult Basic Ed
- Professional Development

Shopping cart

Items	Price	Qty	Total	
Imagine It! - Phonemic Awareness and Phonics Kit - Grade K MHID: 0076121410	\$1,484.13	<input type="text" value="1"/>	\$1,484.13	REMOVE
Imagine It! - Skills Practice Workbook 1 - Grade K MHID: 0076104729	\$14.97	<input type="text" value="18"/>	\$269.46	REMOVE
Imagine It! - Skills Practice Workbook 2 - Grade K MHID: 0076104737	\$14.97	<input type="text" value="18"/>	\$269.46	REMOVE
Imagine It! - eSuite for Teacher's CD-ROM - Grade K MHID: 0076178870	\$996.00	<input checked="" type="text" value="1"/>	\$996.00	REMOVE
Imagine It! - First Reader - Grade 1 MHID: 0076096599	\$10.35	<input type="text" value="18"/>	\$186.30	REMOVE
Imagine It! - Phonemic Awareness and Phonics Kit - Grade 1 MHID: 0076121429	\$606.39	<input type="text" value="1"/>	\$606.39	REMOVE
Imagine It! - Getting Started Reader - Grade 2 MHID: 0076096602	\$10.35	<input type="text" value="18"/>	\$186.30	REMOVE
Imagine It! - Phonics Kit - Grade 2 MHID: 0076121437	\$541.38	<input type="text" value="1"/>	\$541.38	REMOVE
Imagine It! - Skills Practice Workbook 1 - Grade 2 MHID: 0076104761	\$16.98	<input type="text" value="18"/>	\$305.64	REMOVE
Imagine It! - Skills Practice Workbook 2 - Grade 2 MHID: 007610477X	\$16.98	<input type="text" value="18"/>	\$305.64	REMOVE
Imagine It! - eSuite for Teacher's CD-ROM - Grade 2 MHID: 0076178897	\$747.00	<input checked="" type="text" value="1"/>	\$747.00	REMOVE
Imagine It! - Skills Practice Workbook 1 - Grade 3 MHID: 0076104788	\$16.98	<input type="text" value="18"/>	\$305.64	REMOVE
Imagine It! - Skills Practice Workbook 2 - Grade 3 MHID: 0076104796	\$16.98	<input type="text" value="18"/>	\$305.64	REMOVE
Imagine It! - eSuite for Teacher's CD-ROM - Grade 3 MHID: 0076178900	\$747.00	<input checked="" type="text" value="1"/>	\$747.00	REMOVE
Imagine It! - Skills Practice Workbook 1 - Grade 4 MHID: 007610480X	\$16.98	<input type="text" value="20"/>	\$339.60	REMOVE
Imagine It! - Skills Practice Workbook 2 - Grade 4 MHID: 0076104818	\$16.98	<input type="text" value="20"/>	\$339.60	REMOVE
Imagine It! - eSuite for Teacher's CD-ROM - Grade 4 MHID: 0076178919	\$747.00	<input checked="" type="text" value="1"/>	\$747.00	REMOVE
Imagine It! - Skills Practice Workbook 1 - Grade 5 MHID: 0076104826	\$16.98	<input type="text" value="22"/>	\$373.56	REMOVE
Imagine It! - Skills Practice Workbook 2 - Grade 5 MHID: 0076104834	\$16.98	<input type="text" value="22"/>	\$373.56	REMOVE
Imagine It! - eSuite for Teacher's CD-ROM - Grade 5 MHID: 0076178927	\$747.00	<input checked="" type="text" value="1"/>	\$747.00	REMOVE
<input type="button" value="UPDATE"/>			Total \$10,176.30	<input type="button" value="REMOVE ALL"/>

996.60

- 
- 
- 
- 

BUY WITH  
CREDIT  
CARD

PAY WITH  
PURCHASE  
ORDER

- None.

## MATERIALS

### Preparing to Read

- *Sound/Spelling Cards* 27, 29
- *Transparency* 114
- Routines 3, 10–11

### Reading and Responding

- *Student Reader*, Book 1, pp. 254–265
- *Transparencies* 103, 115
- *Home Connection*, pp. 69–70
- *Writer's Notebooks*
- Routines 12, 13

### Language Arts

- *Transparencies* 110, 101, 106, 111
- *Skills Practice 2*, p. 117
- *Writer's Notebooks*
- *Language Arts Big Book*, pp. 56–57

## STANDARDS

### Reading Process

#### Concepts of Print

The student demonstrates knowledge of the concept of print and how it is organized and read. The student will:

- Distinguish informational text from entertaining text.

#### Phonics/Word Analysis

The student demonstrates knowledge of the alphabetic principle and applies grade level phonics skills to read text. The student will:

- Generate sounds from all letters and spelling patterns and blends those sounds into words.
- Identify the sounds of vowels and consonant digraphs in printed words.

#### Fluency

The student demonstrates the ability to read grade level text orally with accuracy, appropriate rate, and expression.

- Adjust reading rate based on purpose, text difficulty, form, and style.

#### Vocabulary Development

The student uses multiple strategies to develop grade appropriate vocabulary. The student will:

- Use context clues.
- Identify common antonyms and synonyms.
- Use meaning of individual words to predict meaning of unknown compound words.
- Determine the correct meaning of words with multiple meanings in context.

#### Reading Comprehension

## Resources

- ✓ Support Activities Annotated TE 43-58 G1
- ✓ Support Activities Workbook 59-70 G1
- ✓ Support Activities Workbook 43-58 G1
- ✓ Workshop Resource Book Activities 43-52 G1
- ✓ CCSS Teacher Resource Book G1
- ✓ Challenge Activities Answer Key G1
- ✓ Support Activities Workbook 71-83 G1
- ✓ Benchmark Assessment BLM Answer Keys and Records G1
- ✓ Benchmark Assessment BLM TOC and Intro G1
- ✓ Support Activities Workbook 1-18 G1
- ✓ Support Activities Annotated TE 71-83 G1
- ✓ Support Activities Annotated TE 1-18 G1
- ✓ Workshop Resource Book Activities 21-27 G1
- ✓ Support Activities Annotated TE 59-70 G1
- ✓ Workshop Resource Book Activities 35-42 G1
- ✓ Workshop Resource Book Activities 13-20 G1
- ✓ Workshop Resource Book Activities 1-12 G1
- ✓ Workshop Resource Book Activities 53-56 G1
- ✓ Support Activities Workbook 19-42 G1
- ✓ Support Activities Annotated TE 19-42 G1
- ✓ Workshop Resource Book Activities 28-34 G1
- ✓ Leveled Readers Teacher Guide G1 U8
- ✓ LR The Plant Man G1 U8
- ✓ LR Bread Is For Everyone G1 U8
- ✓ LR George Washington Carver G1 U8
- ✓ LR Science What Can Grow There U8
- ✓ LR The Apple Man G1 U8
- ✓ LR Science Where Plants Grow U8
- ✓ LR A Fun Class Trip G1 U8
- ✓ LR Science Animals Grow and Change U8
- ✓ LR Science How a Maple Tree Grows U8
- ✓ LR Fruits With Seeds G1 U8
- ✓ LR Science In the Garden U8
- ✓ Curriculum Connections Card Math G1 U8
- ✓ LR Great Mushroom Hunt G1 U8
- ✓ LR Wonderful Water Plants G1 U8
- ✓ Curriculum Connections Answer Key G1 U8
- ✓ RoutineCards Gr1 U7-10
- ✓ LR Luther Burbank G1 U8
- ✓ LR Science People Grow People Change U8
- ✓ Curriculum Connections Card Social Studies G1 U8
- ✓ LR Pumpkins G1 U8
- ✓ LR These Plants Eat Bugs G1 U8
- ✓ LR Science How Animals Grow U8
- ✓ LR Fruits Have Seeds G1 U8
- ✓ LR Science Are They Living U8
- ✓ Curriculum Connections Card Science G1 U8
- ✓ Read Aloud Anthology G1 U8
- ✓ Leveled Readers Science Teacher Guide G1 U8
- ✓ Curriculum Connections Card Art G1 U8
- ✓ Intervention Guide G1 U8 L21
- ✓ Home Connection 69-70 G1 U8 L21
- ✓ EL Support BLM G1 U8 L21-25
- ✓ Skills Practice BLM 2 117 G1 U8 L21
- ✓ EL Support Guide G1 U8 L21-25
- ✓ EL Support Annotated TE G1 U8 L21-25
- ✓ Skills Practice Annotated TE 2 117 G1 U8 L21
- ✓ Language Arts Big Book 56-57 G1 U8 L21
- ✓ Intervention BLM G1 U8 L21
- ✓ Transparencies 101 103 106 110-111 114-115 G1 U8 L21
- ✓ Natl TAB G1 U8 L21-25
- ✓ Intervention Annotated TE G1 U8 L21

## My Notes

The student uses a variety of strategies to comprehend grade level text. The student will:

- Identify a text's features, use them to make predictions, and establish a purpose for reading.
- Use background knowledge and supporting details from text to verify the accuracy of information presented in read selections.

PREK-12 EDUCATION

Search by author, title, ISBN

Contact Your Account Executive

PRODUCTS & SERVICES  
PRE K-12 TOPICS

DIGITAL & MOBILE

STORE

Shopping Cart  
(221)

# Shopping

## Cart

[Continue Shopping](#)

### MY SHOPPING CART

If you have a Promo Code, enter it here:  [Apply Code](#)

Product Name		My Cart	Total Price	
SCI12 B/B CHT+SE CLSRM SET+DGTL CW 7YR K	price: \$1,055.47 isbn10: 0328714410 isbn13: 9780328714414	1	\$1,055.47	<a href="#">Remove</a>
SCI12 TE PKG GR.K	price: \$315.97 isbn10: 0328663670 isbn13: 9780328663675 notes: †	1	\$315.97	<a href="#">Remove</a>
SCI12 TE/TR PKG GR.1	price: \$315.97 isbn10: 0328663689 isbn13: 9780328663682 notes: †	1	\$315.97	<a href="#">Remove</a>
SCI12 SE + DGTL CW 7YR LIC GR.2	price: \$55.47 isbn10: 0328641170 isbn13: 9780328641178	18	\$998.46	<a href="#">Remove</a>
SCI12 TE/TR PKG GR.2	price: \$315.97 isbn10: 0328663697 isbn13: 9780328663699 notes: †	1	\$315.97	<a href="#">Remove</a>
SCI12 SE + DGTL CW 7YR LIC GR.1	price: \$55.47 isbn10: 0328641162 isbn13: 9780328641161	18	\$998.46	<a href="#">Remove</a>
SCI12 SE + DGTL CW 7YR LIC GR.3	price: \$62.97 isbn10: 0328641189 isbn13: 9780328641185	18	\$1,133.46	<a href="#">Remove</a>
SCI12 TE/TR PKG GR.3	price: \$315.97 isbn10: 0328663700 isbn13: 9780328663705 notes: †	1	\$315.97	<a href="#">Remove</a>
SCI12 SE + DGTL CW 7YR LIC GR.4	price: \$62.97 isbn10: 0328641197 isbn13: 9780328641192	20	\$1,259.40	<a href="#">Remove</a>
SCI12 TE/TR PKG GR.4	price: \$315.97 isbn10: 0328663719 isbn13: 9780328663712 notes: †	1	\$315.97	<a href="#">Remove</a>
SCI12 SE + DGTL CW 7YR LIC GR.5	price: \$67.47 isbn10: 0328641200 isbn13: 9780328641208	22	\$1,484.34	<a href="#">Remove</a>
SCI12 TE/TR PKG GR.5	price: \$315.97 isbn10: 0328663727 isbn13: 9780328663729 notes: †	1	\$315.97	<a href="#">Remove</a>
ESS13 PROGUIDE TE GR. K	price: \$159.97 isbn10: 0328639648 isbn13: 9780328639649 notes: †	1	\$159.97	<a href="#">Remove</a>

<b>ESS13 SE WKTXT+DGTL CW 6YR LIC GRK</b>	price: \$37.47 isbn10: 0328700665 isbn13: 9780328700660 notes: †	18	\$674.46	<a href="#">Remove</a>
<b>ESS13 PROGUIDE TE GR. 1</b>	price: \$165.97 isbn10: 0328639672 isbn13: 9780328639670 notes: †	1	\$165.97	<a href="#">Remove</a>
<b>ESS13 SE WKT+DGTL LIC 1YR BNDL GR.1</b>	price: \$19.97 isbn10: 0328700614 isbn13: 9780328700615 notes: †	18	\$359.46	<a href="#">Remove</a>
<b>ESS13 SE ETEXT 1YR LIC GR. 2</b>	price: \$7.47 isbn10: 0328727989 isbn13: 9780328727988 notes: †	18	\$134.46	<a href="#">Remove</a>
<b>ESS13 SE WKT+DGTL LIC1YR BNDL GR.3</b>	price: \$19.97 isbn10: 0328700630 isbn13: 9780328700639 notes: †	18	\$359.46	<a href="#">Remove</a>
<b>ESS13 PROGUIDE TE GR. 4</b>	price: \$241.47 isbn10: 0328639702 isbn13: 9780328639700 notes: †	1	\$241.47	<a href="#">Remove</a>
<b>ESS13 SE WKT+DGTL LIC1YR BNDL GR. 4</b>	price: \$24.97 isbn10: 0328700649 isbn13: 9780328700646 notes: †	20	\$499.40	<a href="#">Remove</a>
<b>ESS13 PROGUIDE TE GR. 5A</b>	price: \$237.97 isbn10: 0328639656 isbn13: 9780328639656 notes: †	1	\$237.97	<a href="#">Remove</a>
<b>ESS13 SE WKT + DGTL LIC 1YR BNDL GR. 5A</b>	price: \$24.97 isbn10: 0328700657 isbn13: 9780328700653 notes: †	22	\$549.34	<a href="#">Remove</a>
<a href="#">Update Cart</a>			<b>\$12,207.37</b>	

## Notes

† - Items can only be purchased with PO or school credit card.

## Oasis Checkout

[Express Checkout](#)

For registered teachers, schools and districts who are purchasing with a PO or preapproved credit card in Oasis.

New to Oasis? [Click here to find out how to register.](#)

## Guest Checkout

[guest checkout](#)

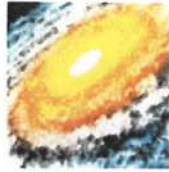
Our guest checkout is open to students and parents purchasing with a personal credit card

**NOTICE** - The item(s) marked with a † cannot be purchased with a personal credit card. [Click here to remove the restricted items from your cart,](#) or if you have a PO or school credit card use the Oasis checkout above.

[Terms of Use](#) [Privacy Statement](#) [Rights and Permissions](#) [Accessibility](#) [Web Codes](#) [Jobs and Careers](#) [Contact Us](#)



Copyright © 2013 Pearson Education, Inc. or its affiliate(s). All rights reserved.



# Professional Development

About Order Products Use Excel Math  
Downloads Links

- Excel Math Tour
- Teaching Excel Math
- Class Suggestions
- CheckAnswer
- Mental Math
- Record Keeping
- Score Distribution
- In-Service & Overview DVD
- Placement Tests
- FAQs

Share with Friends

## Excel Math Professional Development

These professional development sessions are intended for administrators and teachers who want to learn more about using Excel Math and discover best practices for implementing Excel Math lessons in the classroom.

We offer two different Professional Development seminars: one for users new to Excel Math (Initial P.D.) and the other (Next Step P.D.) for schools that have used Excel Math for a period of time. We also offer a separate Texas Professional Development.

**For the Initial P.D.:** The Excel Math Professional Development gives teachers instructional strategies (best practices) for effective direct instruction and tips to take full advantage of the three components of Excel Math. Plus, you will learn how to utilize the regular assessment in Excel Math for maximum instruction. Because Excel Math emphasizes Critical Thinking instead of fill-in-the-blank answers, the Excel Math lessons are an outstanding bridge to the new requirements of the Common Core Standards. Additionally, this in-service includes how to effectively blend Excel Math with an adopted core curriculum for maximum instruction in cases where Excel Math is used as a supplement.

**For the Next Step P.D.:** "Excel Math—Your Bridge to the Common Core" explores in more depth the specifics of Excel Math as an outstanding bridge to the new requirements of the Common Core Standards and reviews Instructional Strategies outlined in the Initial Professional Development.

The fee for each in-service seminar is minimal—to cover travel costs from California. Professional Development seminars are subject to availability. Generally, each session is a little under two hours in length.

## For Texas Professional Development



Click the image above to watch the training videos



[Click Here](#)

Please contact Bob Parrish via email at [bob@excelmath.com](mailto:bob@excelmath.com) or by phone (866-866-7026) for more information. Watch Bob in action here:



1. Staff Development [8:05 min]  
Introduction to Excel Math

### Excel Math Overview and Training DVD

**Available for No Charge – Watch the DVD to prepare for your P.D. session.**

Our DVD contains an overview of Excel Math plus training and instructional strategies. The Excel Math DVD is intended for administrators, teachers, and parents who want to learn more about Excel Math.

**Part one** introduces you to Excel Math. **Watch the intro video here** [7:00 minutes]:



**Part two** guides you through the implementation of Excel Math in the classroom.

**Part three** is Professional Development, including instructional strategies and best practices. This segment helps you get the most out of the curriculum.

The contents of the DVD are available on this website. **See the videos here.**

The video programs describe how to teach Excel Math with actual classroom examples. View them at the beginning of the year for an overview of the program, and review again in 4-6 weeks.

The DVD is available as a part of our free **Sample Packet and is also available separately at no charge.**

**Please email us for a DVD or Sample Packet, and we'll send it to you immediately.**

**Or click the image on the right to watch the training videos online.**



# Center for Comprehensive School Improvement

## Online Professional Development Pricing

Online Courses		
Developed in Partnership with Vicki Gibson and Jan Hasbrouck		
Title	ISBN	Price Per Seat*
<b>✓ Using RtI Data for Effective Decision Making</b>		
Teacher Workshop (includes an online Training Manual)	9780021159734	\$150.00
Administrator Workshop, recommended prior to Teacher Workshop (includes an online Administrator Guide)	9780021159987	\$150.00
Additional Teacher Training Manual (Print Version)	9780982323274	\$75.00
Additional Administrator Guide (Print Version)	9780982323281	\$125.00
<b>✓ Differentiating Instruction: Guidelines for Implementation in K-5</b>		
Teacher Workshop (includes an online Training Manual)	9780021159475	\$150.00
Administrator Workshop, recommended prior to Teacher Workshop (includes an online Administrator Guide)	9780021159482	\$150.00
Additional Teacher Training Manual (Print Version)	9780982323205	\$75.00
Additional Administrator Guide (Print Version)	9780982323212	\$125.00
<b>✓ Differentiating Teaching and Practice in Middle and High Schools (Available January 2012)</b>		
Teacher Workshop (includes an online Training Manual)	9780076624805	\$150.00
Administrator Workshop, recommended prior to Teacher Workshop (includes an online Administrator Guide)	9780076624843	\$150.00
Additional Teacher Training Manual (Print Version)	9780982907658	\$75.00
Additional Administrator Guide (Print Version)	to come	\$125.00
<b>✓ Managing Behavior to Support Differentiated Instruction (K-5)</b>		
Teacher Workshop (includes an online Training Manual)	9780021160082	\$150.00
Administrator Workshop, recommended prior to Teacher Workshop (includes an online Administrator Guide)	9780021160099	\$150.00
Additional Teacher Training Manual (Print Version)	9780982323229	\$75.00
Additional Administrator Guide (Print Version)	9780982323236	\$125.00

Online Courses		
Title	ISBN	Price Per Seat
<b>✓ English Learners Series</b>		
Teaching Strategies for English Learners in Grades K-6	9780022041854	\$79.95
Teaching Strategies for English Learners in Grades 6-12	9780078898952	\$79.95
<b>✓ Reading and Literature Series</b>		
Enriching Vocabulary	9780078886492	\$79.95
Improving Writing	9780078886515	\$79.95
Practicing Fluency	9780078886485	\$79.95
Strengthening Comprehension	9780078886508	\$79.95
<b>✓ Teaching Middle School Literature Series</b>		
Assessment in Reading and Literature	9780078777721	\$79.95
Differentiated Instruction in Reading and Literature	9780078777943	\$79.95
English Language Learners in Reading and Literature	9780078777950	\$79.95
Inquiry-Based Learning in Middle School Reading and Literature	9780078777974	\$79.95
Standards-Based Instruction in Reading and Literature	9780078777967	\$79.95
Workshop Approach in Middle School Reading and Literature	9780078777738	\$79.95

\*Pricing subject to change



Online Courses		
Title	ISBN	Price Per Seat*
<b>✓ Teaching High School Literature Series</b>		
Assessment in Reading and Literature	9780078777721	\$79.95
Differentiated Instruction in Reading and Literature	9780078777943	\$79.95
English Language Learners in Reading and Literature	9780078777950	\$79.95
Historical, Social, and Cultural Perspective in High School Literature	9780078777981	\$79.95
Standards-Based Instruction in Reading and Literature	9780078777967	\$79.95
Teaching Genre in High School Literature	9780078777745	\$79.95
<b>✓ Teaching Elementary School Mathematics Series Grades K-6</b>		
Academic Language in Mathematics, Grades K-3	9780021064519	\$79.95
Classroom Management and Differentiated Instruction, K-3	9780021064472	\$79.95
Data-Driven Instruction, Grades K-6	9780078794278	\$79.95
Mathematical Reasoning, Grades K-3	9780021064496	\$79.95
Motivation in Mathematics, Grades K-6	9780021064526	\$79.95
<b>✓ Teaching Secondary School Mathematics Series Grades 6-12</b>		
Assessment Strategies in Mathematics	9780078697128	\$79.95
Differentiated Instruction in Mathematics	9780078697111	\$79.95
English Learners in Mathematics	9780078697104	\$79.95
Literacy Strategies in Mathematics	9780078741005	\$79.95
Standards-Based Instruction in Mathematics	9780078740992	\$79.95
<b>✓ Teaching Strategies for Pre-Algebra Series</b>		
Teaching Pre-Algebra: Graphing Linear Equations	9780078697289	\$79.95
Teaching Pre-Algebra: Integers	9780078697241	\$79.95
Teaching Pre-Algebra: Multi-Step Equations	9780078697272	\$79.95
Teaching Pre-Algebra: Surface Area and Volume	9780078697265	\$79.95
Teaching Pre-Algebra: The Pythagorean Theorem	9780078697258	\$79.95
<b>✓ Teaching Strategies for Algebra I Series</b>		
Teaching Algebra: Absolute Value	9780078696961	\$79.95
Teaching Algebra: Completing the Square	9780078696985	\$79.95
Teaching Algebra: Inequalities	9780078696978	\$79.95
Teaching Algebra: Linear Equations	9780078696954	\$79.95
Teaching Algebra: Multi-Step Equations	9780078696947	\$79.95
<b>✓ Teaching Strategies for Geometry Series</b>		
Teaching Geometry: Angle Relations	9780078697166	\$79.95
Teaching Geometry: Bisectors, Medians, and Altitudes	9780078697173	\$79.95
Teaching Geometry: Tangents	9780078697180	\$79.95
<b>✓ Teaching Strategies for Algebra II Series</b>		
Teaching Algebra 2: Ellipses	9780078697043	\$79.95
Teaching Algebra 2: Quadratic Functions	9780078697036	\$79.95

\*Pricing subject to change



# Center for Comprehensive School Improvement

## Online Professional Development Pricing

Online Courses		
Title	ISBN	Price Per Seat*
<b>✓ Teaching Strategies for Middle School Science Series</b>		
Teaching Energy in Middle School Science	9780078737145	\$79.95
Teaching Mitosis and Meiosis in Middle School Science	9780078737114	\$79.95
Teaching Moon Phases in Middle School Science	9780078737138	\$79.95
Teaching Photosynthesis in Middle School Science	9780078737107	\$79.95
Teaching Physical and Chemical Change in Middle School Science	9780078737152	\$79.95
Teaching Weather Concepts in Middle School Science	9780078737121	\$79.95
<b>✓ Teaching Strategies for Science Series Grades 6 - 12</b>		
Assessment Strategies in Science	9780078737091	\$79.95
Differentiated Instruction in Science	9780078737060	\$79.95
English Learners in Science	9780078737077	\$79.95
Literacy Strategies in Science	9780078737053	\$79.95
Standards-Based Instruction in Science	9780078737084	\$79.95
<b>✓ Teaching Strategies for Social Studies Series</b>		
Assessment in Social Studies	9780078738159	\$79.95
Differentiated Instruction in Social Studies	9780078738135	\$79.95
Literacy Strategies in Social Studies	9780078738173	\$79.95
Standards-Based Instruction in Social Studies	9780078738142	\$79.95
Success with English Learners in Social Studies	9780078738166	\$79.95

\*Pricing subject to change