

**School Board of Manatee County**

**2024 Sales Surtax Audit**

**October 24, 2024**

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October 24, 2024

Audit Committee and School Board of  
Manatee County  
215 Manatee Ave. W.  
Bradenton, FL 34205

Pursuant to the approved 2024/2025 internal audit plan, we hereby submit the 2024 Sales Surtax Audit. We will be presenting this report to the Audit Committee at the next scheduled meeting on November 6, 2024.

Our report is organized in the following sections:

<b>Executive Summary</b>	This provides a summary of the observations and testing results related to our Sales Surtax Audit.
<b>Background</b>	This provides an overview of resolutions that impact the Sales Surtax audit and an overview on previous Sales Surtax Audit findings and recommendations.
<b>Objectives and Approach</b>	The audit objectives and focus are expanded upon in this section as well as period of review and areas evaluated in our review.
<b>Observations Matrix</b>	This section provides the results of our internal audit procedures, including our recommended actions and management's responses.

We would like to thank all those involved in assisting the Internal Auditors in connection with the Sales Surtax Audit.

Respectfully Submitted,

*Carr, Riggs & Ingram, L.L.C.*

Carr, Riggs & Ingram, LLC

## **Executive Summary**

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# Executive Summary

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## Overview

Resolution 2016-03 adopted by the Board on June 14, 2016, and approved by the voters on November 8, 2016, provided for the extension of the sales surtax from January 1, 2018, through December 31, 2032, and charged the Audit Committee (“AC”) with the “review of the collection and proper use of the funds raised through implementation of the sales surtax.” Resolution 2016-10 further confirmed the appointment of the Audit Committee to provide oversight of the use and collection of the one-half cent sales surtax for school capital outlay expenditures in accordance with Resolution 2016-03 and Section 212.055(6), Florida Statutes. Resolution 2016-10 requires the Audit Committee to report to the School Board and the State of Florida whether in its opinion the actual revenues recorded agree with the sales tax remittances received from the State of Florida and the expenditures recorded agree with Resolution 2016-03, as amended, and to provide a listing of exceptions noted.

## Objectives

Pursuant to Resolution 2016-03, the Board charged the Audit Committee with the review of the collection and proper use of the funds raised through implementation of the sales surtax. Resolution 2016-10 further confirmed the appointment of the Audit Committee as the Citizens’ Oversight Committee to provide oversight of the use and collection of the one-half cent sales surtax for school capital outlay expenditures in accordance with Resolution 2016-03 and Section 212.055(6), Florida Statutes. The Audit Committee requested CRI to perform procedures to assist the Audit Committee with its responsibility to verify the collection and proper use of funds raised through sales surtax.

## Methodology

To evaluate the collection and proper use of funds raised through sales surtax, CRI performed the following:

- Documented beginning and ending balances for fiscal year 2024 of the Sales Surtax Fund.
- Traced all revenue and interest received from sales surtax proceeds from the general ledger to supporting bank statements.
- Tested a sample of expenditures through review of invoices and journal entries charged to each project and program. See Attachment A for detailed testing procedures and Exhibit A for population and sample method for projects and programs selections.
- Reviewed reasonableness of project and program descriptions related to resolution qualifications.
- Tested Charter School Sales Tax Block Grant expenditures for approval and documented support for reimbursements.

## Testing Results and Observations

Fund balances and revenues were adequate to support expenditures for the fiscal year ended June 30, 2024. All general ledger entries for revenue received through the Florida Department of Revenue for sales tax proceeds were properly recorded and supported. Interest received from sales tax proceeds was properly supported for the fiscal year ended June 30, 2024. However, we do have a Best Practice Recommendation relating to interest. The sample selections of expenditures tested totaling \$24,842,135, out of the total population of \$50,817,612 (including Bond Principal and Interest Payments) made by the School District of Manatee County (District) had proper supporting documentation for the fiscal year ended June 30, 2024. Charter School Sales Tax Block Grant expenditures were properly approved, and appropriate supporting documentation provided for reimbursement.

Below is the Sales Surtax Fund statement for the fiscal year 2024:

<b>Fund 39192 - Sales Surtax Fund</b>	<b>Fiscal Year Ended June 30, 2024</b>
<b>Additions</b>	
Sales Tax Proceeds	\$ 51,689,130.00
Interest	\$ 1,438,409.00
Other Misc. Local Sources	\$ 2,882.00
<b>Total Additions</b>	<b>\$ 53,130,421.00</b>
<b>Expenditures</b>	
Projects and Programs	\$ 37,286,894.00
Charter Schools Block Grant	\$ 1,045,093.00
<b>Total Expenditures</b>	<b>\$ 38,331,987.00</b>
<b>EXCESS/(DEFICIENCY) OF REVENUE OVER EXPENSE</b>	<b>\$ 14,798,434.00</b>
<b>Other Financing Sources (Uses)</b>	
Transfer to Debt Service Fund	\$ (12,485,625.00)
<b>Total Other Financing Sources</b>	<b>\$ (12,485,625.00)</b>
<b>Change in Fund Balance</b>	<b>\$ 2,312,809.00</b>
<b>Fund Balance - Beginning of Period</b>	<b>\$ 24,903,318.00</b>
<b>Fund Balance - End of Period</b>	<b>\$ 27,216,127.00</b>

#### *Observations*

Observation ratings are a subjective evaluation of the severity of the concern and the potential impact on the operations. An observation rating of “High” represents an issue of immediate concern and could cause significant operational issues if not addressed soon. A “Moderate” rating is an issue that may also cause operational issues and does not require immediate attention but should be addressed as soon as possible. Observations given a “Low” rating could escalate into operational issues but can be addressed through the normal course of conducting business. “Best Practices” are made for areas that could include system enhancement, procedural improvements, or operational efficiencies. The following is a summary of a noted observation, which can be found on page 11.

<b>Ratings by Observation</b>
<b><i>Interest Allocation Spreadsheet Calculations – Best Practice</i></b>

**Background**

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# Background

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## Overview

School Board Resolution 2016-03 approved on June 14, 2016, stipulated that the ballot questions to be presented to the voters shall be as follows:

“Shall the Manatee County School Board extend the existing countywide one half cent sales surtax for fifteen additional years, beginning January, 1, 2018, to ending on December 31, 2032, charging its Audit Committee with the oversight of the surtax, thereby maintaining revenues statutorily available to be used for capital expenditures to reduce overcrowding, reduce portable classrooms, renovate existing schools, build new schools where needed, purchase technology, and improve student safety and achievement.”

Resolution 2016-10 further stipulated the appointment of the Audit Committee as the Citizens' Oversight Committee to provide oversight of the use and collection of the one-half cent sales surtax for school capital outlay expenditures in accordance with Resolution 2016-03 and Section 212.055(6), Florida Statutes (F.S.). The Audit Committee requested CRI to perform procedures, as enumerated in Attachment A, to assist the Audit committee with its responsibility to verify the collection and proper use of funds raised through sales surtax.

## Revenue

Funds received through the ½ cent sales tax are deposited by the Florida Department of Revenue into the School Board's Florida PRIME State Board of Administration (SBA) Local Government Surplus Funds Trust Fund Agency Account. Per the Florida PRIME website, Florida Prime is a government investment pool that offers management by Federated Investors, one of the nation's leading investment managers. The Pool offers investors experienced, government level liquidity management, conservative investment policies, an extensive governance framework, a Standard & Poor's "AAAm" rating, full transparency, and best-in-class financial reporting. Funds received through other sources, such as the Florida Department of Education and Department of Highway Safety and Motor Vehicles, are also deposited into the same SBA Agency Account.

The Accounting Department uses an Excel Spreadsheet to manually track the balances in the SBA Agency Account by fund to allocate the interest earned by the SBA Agency Account. Separate tabs track transactions into and out of the Agency Account (in total and attributed to each fund), calculate average balances and interest allocation for each fund, journal entries for the allocation of SBA Interest, and any adjusting journal entries. The SBA Average Daily Balance and Interest Allocation Worksheet calculates the average balance for each fund, and then allocates interest based on the percentage of average balance for each fund to the average balance total. General ledger entries are made to the 392 Sales Tax Fund when deposits are made by the Florida Department of Revenue and interest allocation calculation of the SBA Agency Account is complete.

## Expenditures

Projects (Construction Expenditures) and Programs (Primarily Information Technology Expenditures) are set up in the PeopleSoft system to track and monitor Original Budget, Current Budget, and YTD Actuals of expenditures using Sales Surtax funds. The *Capital Quarterly Report* is a cumulative report created by the Accounting Department each quarter through the end of the school year to provide the Audit Committee with the status of the Sales Surtax Fund as well as other Capital Outlay Funds. Expenditures for Sales Surtax Funds are reviewed through the normal accounts payable process, which includes review and approval by assigned roles. The expenditures are processed in the PeopleSoft system. The Accounting Department serves as final approval of the expenditures, which provides the ability to determine eligibility of expenditures with the Resolution. Invoices, contract review sheets, and approvals are all maintained in the PeopleSoft system.



## Charter Schools

Starting in the 2023/2024 School Year, *Section 1013.62(3), Florida Statute (F.S.)*, required school districts to distribute to eligible charter schools, by February 1, 2024, local capital improvement (LCI) revenue from the discretionary millage authorized in *Section 1011.71(2), F.S.* A letter from the Florida Department of Education (FDOE) addressed to all district school superintendents outlines the requirements of the statute as well as providing a list of the charter schools for each district in the State and the amount to be distributed to each charter school.

In previous years, charter schools in the District would not receive millage for capital improvements that were provided to school districts. The Sales Tax Block Grant was created and approved by the Manatee County School Board on October 25, 2016 to provide an opportunity for charter schools to share in the sales surtax. At the time there was no requirement for school districts to share the sales surtax with charter schools. Although not in the Resolution No. R-16-109 of the County Commissioners of Manatee County, Florida, the Board had decided to provide the Sales Tax Block Grant in order to provide funds to charter schools in the District. Starting in 2018/2019 through 2022/2023, charter schools in the District were notified that Sales Tax Block Grants could be applied for and then distributed. As the intent of the sales surtax was to fund capital projects, the application provided to and completed by the charter schools specifically stated the following:

*“Should the state assign any portion of the District's millage revenues to charter schools, this grant will be discontinued.”*

As noted above, since charter schools were now eligible for LCI revenue from the discretionary millage, the District discussed at the August 11, 2023 Board Workshop the changes in Florida State Statutes as it relates to Sales Surtax Funds and LCI Millage. The Deputy Superintendent of Finance presented a timeline of the Sales Surtax Block Grant and recent changes in regulations. As the charter schools were now entitled to receive LCI, the recommendation from the District was to no longer provide the Sales Tax Block Grant. The District estimates the Charter Schools' share of the LCI millage will grow to \$20.4M in the 2028/2029 school year. At the August 22, 2023, Board Meeting, the Board voted 5 to 0 to discontinue providing the Sales Tax Block Grant.

Charter schools were still eligible during the 2023/2024 school year to receive Sales Tax Block Grant funds that were approved, but not yet used, during previous years. These funds were provided through a reimbursement process and tracked by the Accounting Department. Additionally, as the LCI millage does not provide funding to converted charter schools, the District through Board approval provides a Technology Grant using Sales Surtax funds to those schools that are ineligible for LCI millage. There was one school during the 2023/2024 school year that received the Technology Grant. These funds are provided through a reimbursable process.

## Background - continued

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### Staffing

Key personnel from the Accounting Department, as well as the Information Technology Department, that are involved in the operations and assisted in the internal audit are as follows:

Title
Deputy Superintendent of Business Services
Chief Technology Officer
Senior Accountant

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## **Objectives and Approach**

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# Objectives and Approach

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## Objectives

Pursuant to Resolution 2016-03, the Board charged the Audit Committee with the review of the collection and proper use of the funds raised through implementation of the sales surtax. Resolution 2016-10 further confirmed the appointment of the Audit Committee as the Citizens' Oversight Committee to provide oversight of the use and collection of the one-half cent sales surtax for school capital outlay expenditures in accordance with Resolution 2016-03 and Section 212.055(6), Florida Statutes. The Audit Committee requested CRI to perform procedures, as enumerated below, to assist the Audit committee with its responsibility to verify the collection and proper use of funds raised through sales surtax.

## Approach

Our internal audit approach consisted of three phases:

### **Understanding and Documentation of the Process**

During the first phase, we held an entrance conference with key personnel involved with sales surtax to discuss the scope and objectives of the internal audit work, obtain preliminary data, and establish working arrangements. We reviewed the primary laws, rules and policies that govern the Sales Surtax process within the scope of this audit. We updated our understanding of the processes and relevant controls and developed an audit program.

### **Detailed Testing**

CRI performed procedures to review the revenue received and expenditures charged to the Sales Surtax Fund during the June 30, 2024 fiscal year as noted below. See Attachment A for Detailed Testing Procedures.

- Documented beginning and ending balances for fiscal year ending June 30, 2024, of the Sales Surtax Fund.
- Traced all revenue and interest received from Sales Surtax Proceeds from the general ledger to supporting bank statements for the fiscal year ending June 30, 2024.
- Tested a selection of expenditures through invoices and journal entries charged to each project and program.
- Reviewed reasonableness of project and program descriptions related to resolution qualifications.
- Tested a selection of charter school Sales Tax Block Grant expenditures.

### **Reporting**

At the conclusion of our procedures, we documented our understanding of the Sales Surtax Fund and summarized our observations related to their adherence to the statutes and guidelines. We conducted an exit conference with management and have incorporated management's responses into our report. We provided copies of our report to appropriate District personnel.

## Observations Matrix

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Best Practices
<b><i>Interest Allocation Spreadsheet Calculations</i></b>
<p>We obtained the SBA Average Daily Balance and Interest Allocation Worksheets to determine if interest received from the SBA Agency Account was properly allocated. For the months of December 2023 through June 2024, the formula for average balances included the beginning balance for the SBA Account total and each fund, which resulted in an extra day included in the average balance calculation for each month. Therefore, the average balance, percentage of balance, and subsequent allocated interest was impacted. The total interest allocated to the Sales Surtax Fund for the 2023/2024 school year was \$1,438,409. We recalculated the interest for the period of December 2023 through June 2024 resulting in \$1,491.06 of additional interest for the Sales Surtax Fund, which represents a discrepancy of 0.103%.</p> <p>We recommend Management implement controls within the spreadsheets that will check and ensure that the days used in the average balance calculation are correct for each month.</p>
<p><b>Management Response:</b></p> <p>Improvements will be made to the controls within the internal allocation spreadsheets to check for accuracy of the average balance calculation.</p> <p><b>Responsible Party:</b> Deputy Superintendent of Business Services</p> <p><b>Estimated Completion Date:</b> November 2024</p>

## **ATTACHMENT A**

### **Detailed Testing Procedures**

#### **Revenue**

Obtained general ledger (G/L) report out of the PeopleSoft system for Sales Tax Revenue and Interest Proceeds and performed the following:

- a. Traced the total in the G/L to the Capital Quarterly Report to ensure the revenue is being properly reported.
- b. Traced all G/L entries to the following:
  - i. Sales Tax Revenue to SBA statements.
  - ii. Sales Tax Interest to SBA Monthly Worksheets (validate that the balances attributed to the Sales Tax Fund are accurate based on the SBA Statements and the amount allocated to Sales tax is properly calculated).
- c. Reviewed calculation for Purchase Card and Electronic Funds Transfer Rebates.

#### **Expenditures**

- 1) Based on the dollar amount of each Sales Surtax Project or Program, selected a sample of expenditures and tested the following:
  - Invoices were properly documented and supported the Project or Program in which they were charged.
  - Invoices were reviewed and approved by the appropriate associates.
  - Project or Program is appropriate based on Sales Surtax Resolution.
- 2) Traced the total in expenditures, as well as the amount of each Project and Program in the G/L to the Capital Quarterly Report to ensure the expenditures are being properly reported.

See Exhibit A for the sample size and dollar amount of expenditures tested from each Project or Program.

See Exhibit B for descriptions of each Project or Program.

## **Charter Schools**

- 1) Documented the changes to the Sales Tax Block Grant for the 2023/2024 School Year.
- 2) Selected all Sales Tax Block Grant and Technology Block Grant reimbursements for the 2023/2024 school year and performed the following:
  - a) Obtained supporting documentation for expenditures, which included quarterly reports provided to the District for expenditures and supporting documentation (invoices, statements, proof of payments, etc).
  - b) Ensured expenditures were in accordance with those listed on the application and approved by the District.
  - c) Ensured that funds were distributed to the Charter Schools after submission of expenditures (reimbursable).

See Exhibit C for Charter School Tested.



**Exhibit A**  
**Project and Program Selections**

<b>Project/Program Name</b>	<b>Expenditure Amounts</b>	<b>Samples Selected</b>	<b>Dollar Amount Tested</b>
Braden River Middle Renovation	\$258,584.69	1	\$116,073.99
HS Field Upgrades SynthTurf	\$2,386,295.41	3	\$1,488,891.69
Manatee ES Auditorium & Reroof	\$637,947.26	1	\$53,700.30
Media Centers	\$808,535.51	1	\$324,804.83
Mills ES Entrance Repairs	\$10,835.95	1	\$10,835.95
Palmetto HS Renovation	\$24,884,980.06	5	\$4,981,826.31
Seabreeze Roof Replacements	\$85,357.50	1	\$15,136.02
Security Fencing Phase III	\$167,615.53	1	\$16,285.85
Southeast High Track Resurface	\$5,410.90	1	\$4,935.90
Southeast HS Science Building	\$1,137,212.93	3	\$197,851.49
Sugg Middle Replacement	\$228,007.02	1	\$10,869.88
Blackboard Enterprise	\$214,217.86	1	\$214,217.86
Computer Lease-Refresh Schools	\$973,153.42	1	\$973,153.42
Destiny Follett Enterprise	\$135,773.73	1	\$135,773.73
Digital Displays	\$956,081.32	1	\$3,900.00
District Equip Upgrades	\$317,049.63	1	\$156,600.00
ERATE Cabling and USB Replacement	\$124,908.34	1	\$16,059.35
Focus	\$297,194.31	1	\$297,194.31
HP Computer Lease Phase II	\$275,141.28	1	\$275,141.28
Intercom Nyquist Ent Software	\$57,224.82	1	\$57,224.82
INZATA Enterprise Inviewer Lic	\$202,525.00	1	\$124,125.00
LightSpeed Content Filter-UTD	\$180,000.00	1	\$180,000.00
Microsoft Enrollment for Educ	\$684,750.12	1	\$684,750.12
MYSDMC ClassLink Portal	\$148,455.00	1	\$148,455.00
Peoplesoft ERP	\$1,513,814.52	3	\$244,342.37
S/S Emergency Notification System	\$253,197.00	1	\$239,852.00
Schoology Enterprise Learning	\$188,685.22	1	\$185,475.09
Scribbles Enterprise Software	\$91,000.00	1	\$91,000.00
Smartsheets Enterprise Pr Mngt	\$62,940.00	1	\$62,940.00
Charter School CO - Sales Tax	\$1,045,093.38	*	\$1,045,093.38
2017 Series Sales Tax Bond	\$12,485,625.00	2	\$12,485,625.00
	<b>\$50,817,612.71</b>	<b>41</b>	<b>\$24,842,134.94</b> 48.88% Tested

\* Tested as part of Charter Schools Testing

**Sample Size Methodology**

<b>Project or Program Amount</b>	<b>Sample Size</b>
Under \$1,000,000	1
\$1,000,001 to \$5,000,000	3
\$5,000,001 or Greater	5

Sample Size when Applicable

**Exhibit B**  
**Project and Program Descriptions**

Project/Program Number	Project or Program Name	Project or Program Descriptions	Resolution 2016-03 Qualifications
3951539870	Braden River Middle Renovation	The scope of the work will include a campus-wide heating ventilation/air conditioning (HVAC) renovation which includes new ductwork, HVAC equipment, HVAC controls, lighting, fire alarm, phone system, ceilings, flooring, painting, exterior doors and hardware, and partial casework; reconfiguring the front office and media center for increased efficiency and security; renovating the science labs to science technology labs; expanding the cafeteria and modifying the serving line walls; and possibly construction of a new 6 classroom wing addition.	Renovate existing schools
3951575955	HS Field Upgrades SynthTurf	Replacement of the existing Football Stadium natural turf field with a synthetic turf system.	Renovate existing schools
3951520011	Manatee ES Auditorium Renovati	The scope of work includes water intrusion repairs, window replacement and tuck pointing of existing masonry and application of exterior sealant at the existing auditorium building.	Renovate existing schools
3951520150	Media Centers	The project consists of the renovation of Media Centers located at Anna Maria ES, Ballard ES, Bayshore ES & Williams ES Media Centers as per Bwas Design, PLLC, proposal dated January 19, 2023, further defining the preconstruction services is incorporated herein by reference.	Renovate existing schools
39851531610	Mills ES Entrance Repairs	The project scope of work is associated with demolition, roofing, framing, stucco, and lightning protection removal and installation of the front entrance canopy outlined in the Long & Associated Structural Conditions Assessment Project A/E No: 22009, dated April 29, 2022.	Renovate existing schools
3951575990	Palmetto HS Renovation	The scope of work may include, but is not limited to, replacement of buildings 6, 7, 8, 9, and possibly part of all of the cafeteria/building 5. Additional needs of the project could include the baseball pressbox and restrooms, tennis court remediation, IT fiber loop, painting needed areas, resealing and restriping the parking lots, and slight renovations to the admin building.	Renovate existing schools
3951575965	Seabreeze Roof Replacements	The scope of this project includes, but is not limited to, a complete re-roof (roof over) of all of the existing buildings on the Sea Breeze Elementary campus to meet all wind loads and code requirements applicable for the location of the school. This will include a complete design build scope, new steel or aluminum roof system, new lightning protection system and all required upgrades to MEP systems that may be required.	Renovate existing schools
3951500005	Security Fencing Phase III	School campus fencing enhancements has become a high priority for districts throughout Florida and the nation. Manatee County School District has created a capital plan to address security projects including: fencing, cameras, single point of entry and others. Phase 1 of the Security Fencing project, which included the first (23) district sites, was substantially completed on November 27, 2020. Phase 2 of the Security Fencing project which included the remaining (37) district sites, was substantially completed on February 16, 2023. The project is for the enhanced fencing needs at seven (7) school district sites and will include, but is not limited to, providing fencing which will direct the public to one main entry on the campus and secures the students behind a fence barrier during school hours.	Improve student safety

**Exhibit B**  
**Project and Program Descriptions**

Project/Program Number	Project or Program Name	Project or Program Descriptions	Resolution 2016-03 Qualifications
3951520093	Southeast High Track Resurface	The scope of work will include, but is not limited to, Track asphalt and base removal and replacement, drainage improvements inside track interior, coordination on relocating a portion of existing fence and bleachers, extend run out for 100m start, provide pole vault runway and landing area, replace high jump area, replace long and triple jump area, the installation of a rubberized surface on the new asphalt athletic track.	Improve student safety and achievement
3951520095	Southeast HS Science Building	The scope of work consists of the construction of a new two-story building to be centrally located on the Southeast High School campus which is proposed to house eleven (11) classrooms/labs. The proposed program will include eight (8) Science Classrooms/Labs, one (1) Computer Lab, Two (2) Art Labs, and related ancillary-support spaces. The project will be constructed on an occupied campus and will include demolition of existing structures and phased in a manner to insure student and staff safety	Renovate existing schools
3951539850	Sugg Middle Replacement	The scope of the work consists of the construction of a two (2) story brick veneer prototype containing 1,165 student stations and all improvements required for a dynamic, state of the art learning environment for grades six through eight, in addition to the demolition of the existing facility, bus loop, administrative, teacher and pedestrian parking and auxiliary outdoor facilities. Exhibits A through F, further defining the scope of work, is attached hereto and incorporated herein by reference.	Build new schools
34006	MYSDMC Classlink Portal	Enterprise Signle Sign-On Platform	Purchase technology
34010	Microsoft Enrollment for Educ	- Annual Microsoft Software Enterprise Agreement (Schools/Departments) – Staff/Students	Purchase technology
34011	LightSpeed Content Filter-UTD	Enterprise Staff and Student Content Filter - CIPA Compliance Requirement	Purchase technology
34012	Focus	Enterprise Student Information System	Purchase technology
34013	Blackboard Enterprise	Countywide - Enterprise WEB Platform and Mass Communication System	Purchase Technology
34014	Schoology Enterprise Learning	Enterprise Learning Management System - eLearning	Purchase technology
34015	Destiny Follett Enterprise	Enterprise Library, Textbook, Resource Manager System	Purchase technology
34019	PeopleSoft ERP	Enterprise Resource Planning - Business Financial, Payroll and Human Resource System	Purchase technology
34021	Scribbles Enterprise Software	Digital Cumulative Student Records Repository and Digital Employee Personnel Repository, Secure Digital Inter/Intra District Student Records Transfer Platform	Purchase technology
34022	Smartsheets Enterprise Pr Mngt	- Enterprise Project Dashboard Application	Purchase technology
34023	INZATA Enterprise Inviewer Lic	Licenses added for teachers to access Enterprise Academic District Dashboards – Teacher Summary, Early Warning Overview	Purchase technology
34024	Intercom Nyquist Ent Software	All existing SDMC K-12 schools currently have this equipment installed and is a part of our overall life safety infrastructure.	Purchase technology
34056	District Equip Upgrades	This is used for both School and District projects supporting students.	Purchase technology
34100	Computer Lease-Refresh Schools	12,000 Student Chromebooks - Year 2 Lease	Purchase technology

**Exhibit B**  
**Project and Program Descriptions**

Project/Program Number	Project or Program Name	Project or Program Descriptions	Resolution 2016-03 Qualifications
34101 / 34010	HP Computer Lease Phase II	21 Schools (teacher/admin laptops) - Staff / Annual Microsoft Software Enterprise Agreement (Schools/Departments) – Staff/Students	Purchase technology
35173	Digital Displays	Classroom Technology	Purchase technology
35195	ERATE Network Equip Upgrades	Category 2 ERATE Eligible Equipment/Services	Purchase technology
38911	S/S Emergency Notification Sys	Alyssa Law/Alert – Centegix Crisis Alert – Required by Florida Statute to be implemented in ALL schools. Staff/Students	Purchase technology
39087	2017 Series Sales Tax Bond	Principal and Interest Owed for Bond, paid out of Sales Surtax Proceeds Fund (this was paid from Sales Surtax and then Reimbursed)	N/A
40004	Charter School CO - Sales Tax	Provide Charter Schools with funds from Sales Surtax.	Provide Charter Schools with Funds to be used as noted in Resolution 2016-03.

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**Exhibit C**  
**Charter School Sales Tax Block Grant and Technology Grants**

<b>Charter School</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>Total</b>
Manatee School for the Arts		\$57,024.00		<b>\$57,024.00</b>
Rowlett Middle Academy		\$150,361.00		<b>\$150,361.00</b>
State College of Florida Collegiate School	\$11,798.00	\$222,069.00		<b>\$233,867.00</b>
Rowlett Elem		\$65,710.00	\$74,721.00	<b>\$140,431.00</b>
Parrish Charter Academy	\$203,724.00	\$259,686.00		<b>\$463,410.00</b>
				<b>\$1,045,093.00</b>

Full amount of Reimbursements was tested.

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