



October 26, 2020

Memorandum from President Murdaugh

The District Board of Trustees of
Tallahassee Community College
444 Appleyard Drive
Tallahassee, FL 32304

The following meeting Agenda and items requiring approval by the District Board of Trustees is provided for your use at the Monday, October 26, 2020 Board Meeting.

The meeting will be held in the Student Union Ballroom on our Main Campus at 444 Appleyard Drive, Tallahassee, Florida. The public may also register to attend virtually at <https://www.tcc.fl.edu/bot-meeting/2020/oct/>

Should you have any questions, please contact me.

Sincerely,

Jim Murdaugh, Ph.D.
President

Agenda
District Board of Trustees
Tallahassee Community College
444 Appleyard Drive
Tallahassee, FL 32308
Monday, October 26, 2020
Business Meeting & Workshop – 2:30 PM

CALL TO ORDER

- i. Moment of Silence
- ii. Pledge of Allegiance

COMMENTS

- i. Board Chair
- ii. Board Members
- iii. President

APPROVAL OF MINUTES

1. September 21, 2020 Meeting
Request Board approve minutes as presented.

INFORMATION AND NEWS ITEMS

UNFINISHED BUSINESS

PRESENTATIONS

NEW BUSINESS

Approval of Consent Agenda

The consent agenda format is an organization process for meetings that allow the governing board to focus their time and attention on action items that require more elaboration, information, and/or discussion. The intent of the consent agenda is to support efficiency and effectiveness of the meeting.

If a trustee has a question or plans to cast a negative vote regarding a specific recommendation, then the trustee/trustees need to acknowledge their intention to the Chair. This action item will be considered in the regular order of business as an individual action item.

Those action items that the trustees plan to approve without further question or discussion will remain on the consent agenda. Upon the final determination of the consent agenda, a motion, second to the motion, and unanimous approval of the Board of Trustees is needed to approve the action items. Upon approval of the consent agenda, the Board of Trustees will proceed with the remainder of the agenda.

2. Attorney Invoice – August
Authorize payment of invoice as presented.
3. Sponsored Programs – Fiscal Agent
Authorize funding for the awards and contracts as presented.

4. Sponsored Programs – Provider
Authorize funding for the awards and contracts as presented.
5. Human Resources Report
Approve the report as presented.

TCC Foundation

6. TCC Foundation Update
None required. Report provided for information only.

Academic Affairs

7. 2020-2021 Dual Enrollment Articulation Agreement with the Leon County School Board
The Board approves the articulation agreement.

Administrative Services

8. Direct Support Organization Audit Reports
For information only.
9. Renewal of Professional Services Contract – Legal Services
Approve the renewal of the professional services contract with Andrews, Crabtree, Knox and Longfellow, LLP for one (1) year.
10. Fund Analysis - September
For information only, no Board action required.
11. Construction Status Report
Presented as an information item only.

PUBLIC COMMENT

WORKSHOP

PRESIDENT'S REPORT

NEXT MEETING DATE

November 16, 2020

Location: **Main Campus**

ADJOURNMENT

Minutes
District Board of Trustees
Tallahassee Community College
444 Appleyard Drive
Tallahassee, FL 32304
Virtual Meeting details are available at
<https://www.tcc.fl.edu/bot-meeting/2020/sep/>
September 21, 2020
Business Meeting – 2:30 PM

The September 2020 District Board of Trustees virtual meeting was called to order by Chair Messersmith at approximately 2:30 p.m.

Members Present: Chair Messersmith, Trustees Callaway, Grant, Lamb and Moore

Absent: None **Via phone/Zoom:** Trustees Kilpatrick and Pople

Others Present: President Murdaugh, Candice Grause, Lenda Kling, Rob Hall, Craig Knox, Heather Mitchell, Madeline Pumariega, Calandra Stringer, Lei Wang, Gerald Jones, Greg Gibson, Kim Moore, Sharisse Turner, Renae Tolson, Barbara Wills, Alice Maxwell, Sheri Rowland, Trevoris McDaniel, Bill Spiers and Bobby Jones

Via Zoom: Jim Crosland, Bret Ingerman, Ashley Rousseau, Stephanie Solomon, E.E. Eunice, Charles Hash, Gregory Williams, Nyla Davis, Don Herr, Kalynda Holton, Chip Singletary, Amy Bradbury, Scott Balog, Henry Coles, Ayanna Young, Jennifer Russell, Angela Long, Anthony Jones, Josh Willoughby and Mike Robeck

COMMENTS

- i. Board Chair Messersmith asked everyone to stand for a moment of silence and the pledge of allegiance.
- ii. Board Members – Trustees Grant, Lamb and Callaway commented on the many positive things happening at the college. Trustee Moore recognized Provost Pumariega for being highlighted in the 850 Magazine. Trustee Kilpatrick said he appreciated being able to join the meeting from a distance.
- iii. President Murdaugh indicated he is glad we have the technology to allow remote participation. He said juggling the challenges of a new semester while incorporating our new ERP system has presented many opportunities. He shared, under the leadership of Provost Pumariega, a document was put together for Aspen and you can't help but pay attention when you read we are in the 99th percentile of student completion in the country.

President Murdaugh recognized Chair Messersmith's upcoming birthday and Trustee Moore for her recent recognition on the most influential list in Florida.

APPROVAL OF MINUTES

1. August 17, 2020 Meeting
Request Board approve minutes as presented.
MOTION: Trustee Moore **SECOND:** Trustee Grant
Motion passed unanimously.

INFORMATION AND NEWS ITEMS

Director Maxwell introduced media coverage for closing the enrollment gap, virtual convocation, student safety pledge, student letters to senior citizens, reopening of Talon's Market and a student video. She shared information about social media contact with students, including changes to our website.

UNFINISHED BUSINESS

None

PRESENTATIONS

VP Mitchell recognized Chancellor Henry Mack of the Florida College System Foundation, Courtney Barnard of Verizon, Ken and Jean Boutwell, and Ashley Rousseau of Florida Blue for their donations in support of TCC students and programs.

NEW BUSINESS

Approval of Consent Agenda

2. Attorney Invoice – July
Authorize payment of invoice as presented.
3. Human Resources Report
Approve the report as presented.
4. Sponsored Programs – Provider
Authorize funding for the awards and contracts as presented.
5. Sponsored Programs – Fiscal Agent
Authorize funding for the awards and contracts as presented.
6. Collective Bargaining Agreement
Request the District Board of Trustees ratify the CBA between UFF and TCC for current fiscal year 2020-2021.

MOTION: Trustee Moore **SECOND:** Trustee Callaway
Motion passed unanimously.

TCC Foundation

7. TCC Foundation Update
VP Mitchell reported our fundraising is double where we were at this time last year. None required. Report provided for information only.

Academic Affairs

8. 2020-2021 Dual Enrollment Articulation Agreements with the Liberty County School Board and Tallavana Christian School
Approval of the 2020-2021 dual enrollment articulation agreements.

MOTION: Trustee Callaway **SECOND:** Trustee Lamb
Motion passed unanimously.

9. 2020 FCS Textbook Affordability Report
Approval of the 2020 report for submission to the Florida College System Chancellor.

MOTION: Trustee Lamb **SECOND:** Trustee Grant
Motion passed unanimously.

Administrative Services

10. Construction Status Report
Trustee Moore said she was impressed with the number of plastic bottles that we saved from the landfill.

Presented as an information item only.

11. FPAC Building No. 12 Roof Replacement
Approve the attached proposal no. 25-FL-200460 from Garland/DBS, Inc. as presented.

MOTION: Trustee Moore **SECOND:** Trustee Callaway
Motion passed unanimously.

12. Fund Analysis – August
For information only, no Board action required.

PUBLIC COMMENT

None

WORKSHOP

Fall 2020 Update

Enrollment Data and Student Support

Dr. Wang said although there is a national and state downward trend at community colleges, our enrollment numbers did not decrease as much as we had projected earlier this year. She said enrollment highlights include increases in dual enrollment, in-district headcount and full-time enrollment.

Trustee Lamb asked about the dual enrollment increases, with Provost Pumariega sharing we focused on a strategic priority by working on an entrepreneurship program with a SLS course at Godby High. She said due to the pandemic, the Commissioner signed an executive order that allowed us to also expand dual enrollment without the requirement for all parts of the PERT exam and the 3.0 GPA.

Dr. Rowland thanked the Board for their support and discussed the progression of enrollment activities beginning in March to the present, indicating there was a campus-wide effort to enroll students. She stated the focus has been on letting students know that TCC was the right choice and shared a video the students saw during the convocation.

She said although some things look different – we are still supporting students with (among other things) wearing masks, the MyTCC portal, two-way text messages, virtual student services and job shadowing, scholarships and devices through the TCC Foundation, CARES Act funding, academic success coaches, and continued mental health counseling.

Chair Messersmith said the presentation was very helpful, with Trustee Lamb stating we are a role model for others. Trustee Callaway stated our faculty calling students was the key to establishing a connection to the college. Trustee Pople indicated the methods we are producing will take away the limits of who we can serve. Trustee Kilpatrick said students are adapting just as the college is, indicating we are preparing for whatever happens in the future and applauding everyone for their flexibility.

PRESIDENT'S REPORT

President Murdaugh stated we have never had a stronger leadership team, indicating the work done to bring up the enrollment numbers was not as easy as the presentation made it seem. He shared COVID 19 is the single most disruptive factor in the history of education in the world.

He said starting tomorrow we have our Aspen interviews, saying he is convinced we are Number 1 in the country and we will do our best. He indicated it will conclude Thursday morning; with many interviews in-between – including education, workforce, healthcare and community partners.

NEXT MEETING DATE

October 26, 2020 **Fourth Monday**

Location: **Main Campus**

ADJOURNMENT

Meeting adjourned at approximately 4:14 p.m.

Minutes approved at the regular meeting of the District Board of Trustees on October 26, 2020

Frank Messersmith
Chair

Jim Murdaugh, Ph.D.
President



October 26, 2020

M E M O R A N D U M

TO: Jim Murdaugh, Ph.D.
President

FROM: Barbara Wills, Ph.D.
Vice President for Administrative Services and Chief Business Officer

SUBJECT: Attorney Invoice – August

Item Description

Request for approval to pay invoice from Bryant Miller Olive, P.A. for legal services provided related to the collective bargaining process.

Overview and Background

The College engaged Bryant Miller Olive, P.A. for representation during the collective bargaining process.

Past Actions by the Board

The Board of Trustees approved the agreement for these services at the September 19, 2016 Board meeting

Funding/ Financial Implications

Funding is budgeted in Fund 1, the Current Unrestricted Fund. The current amount due is \$825.00 for the month of August 2020.

Recommended Action

Authorize payment of invoice as presented.



Tallahassee Community College
 Barbara K. Wills, Chief Business Officer, Vice President for
 Administrative Services
 444 Appleyard Drive
 Tallahassee, Florida 32304

Invoice Date: September 10, 2020
 Invoice No. 73082
 Client No. 25480.006

For professional services rendered in connection with Tallahassee
 Community College - Labor and Employment - UFF Bargaining

Purchase Order No. PO-012617

Statement of Legal Services

			Hours
08/03/2020	JCC	Review PERC ratification rules	0.40
08/04/2020	JCC	Review draft contract	1.60
08/07/2020	JCC	Telephone conference with client (C. Grause) / new agreement	0.20
08/07/2020	JCC	Draft correspondence / contract years	0.20
08/07/2020	JCC	Telephone conference with client (C. Grause) / agreement	0.20
08/11/2020	JCC	Telephone conference with client (C. Grause) / ratification	0.30
08/20/2020	JCC	Analyze issues / remote ratification	0.40
Current Services			3.30
			\$825.00

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
James C. Crosland	3.30	\$250.00	\$825.00

Payments

08/21/2020	Payment	ACH rec'd 8/21/20 Invoice 72541	6,800.00
08/21/2020	Payment	ACH rec'd 8/21/20 Invoice 72301	1,329.75
			8,129.75

Total Current Work	\$825.00
Previous Balance Due	\$3,578.80
Balance Due	\$4,403.80

Tallahassee Community College

Invoice Date: September 10, 2020
Invoice No. 73082
Client No. 25480.006

Please Reference Client Number On Checks And Wire Transfers

Mail Checks to:
1545 Raymond Diehl Road, Suite 300
Tallahassee, FL 32308
850-222-8611 FEIN 59-1315801

Send wire transfers to Capital City Bank, ABA #063100688
for credit to Bryant Miller Olive, Account #2132834901
Thank you for your business



October 26, 2020

MEMORANDUM

TO: Jim Murdaugh, Ph.D.
President

FROM: Barbara Wills, Ph.D.
Vice President for Administrative Services and Chief Business Officer

SUBJECT: Sponsored Programs – Fiscal Agent

Item Description

This item requests that the Board approve the receipt of funding for the listed projects.

Overview and Background

The following are recommended for approval.

I. Receipt, Amendment, Extension of Resources

Florida Department of Juvenile Justice – Analyst FY18-22 – Amendment 2

The amendment increases the award amount by \$19,043.47. The amount of this award is \$464,829.07 with an indirect cost rate of 14%. The funding period is from 8/1/18 through 6/30/22.

Florida Department of Transportation – Traffic Records Coordinating Committee Support

This award provides a part-time technical advisor to provide support to the TRCC Executive Board and its committees, as well as provide contractual services for the completion of the survey for the 2019 Annual report. The amount of this award is \$27,500 with an indirect cost rate of 8%. The funding period is from 10/01/20 through 9/30/21.

Florida Department of Transportation – Impaired Driving Sports Media Campaign

This award provides the oversight of contractual services to purchase paid media spots through cable television networks during professional televised sporting events to encourage sobriety and responsible driving. The amount of this award is \$216,000, with an indirect cost rate of 8%. The funding period is from 10/01/20 through 9/30/21.

Florida Department of Transportation – Impaired Driving Major College Sports Marketing

This award provides the oversight of contractual services to purchase paid media spots during sporting events of major colleges and universities to encourage sobriety and responsible driving. The amount of this award is \$459,000, with an indirect cost rate of 8%. The funding period is from 10/01/20 through 9/30/21.

Florida Department of Transportation – Impaired Driving Professional Sports Marketing

This award provides the oversight of contractual services to acquire paid media spots during professional sporting events to encourage sobriety and responsible driving. In addition, evaluation services are required to analyze the activated elements within each professional sporting venue. The amount of this award is \$2,000,000, with an indirect cost rate of 8%. The funding period is from 10/01/20 through 9/30/21.

II. Commitments, Expenditures, Contracts for Service

Mark Russell – Florida Department of Juvenile Justice – Analyst FY 18-22 – Amendment 1

This amendment increases the service rate to \$57.21 per hour not to exceed \$407,744.80 for the period of 8/1/18 through 6/30/22.

Past Actions by the Board

Florida Department of Juvenile Justice – Analyst FY18-22

Amendment 1 was approved at the February 2019 Board of Trustees meeting.

Florida Department of Transportation – Traffic Records Coordinating Committee Support

This award is an annual renewal.

Florida Department of Transportation – Impaired Driving Sports Media Campaign

This award is an annual renewal.

Florida Department of Transportation – Impaired Driving Major College Sports Marketing

This award is an annual renewal.

Florida Department of Transportation – Impaired Driving Professional Sports Marketing

This award is an annual renewal.

Funding/ Financial Implications

The above projects are established in Fund 2, Restricted Accounts. The total indirect anticipated from the awards is \$218,496.47.

Recommended Action

Authorize funding for the awards and contracts as presented.



October 26, 2020

M E M O R A N D U M

TO: Jim Murdaugh, Ph.D.
President

FROM: Barbara Wills, Ph.D.
Vice President for Administrative Services and Chief Business Officer

SUBJECT: Sponsored Programs – Provider

Item Description

This item requests that the Board approve the receipt of funding for the listed projects.

Overview and Background

The following are recommended for approval.

I. Receipt, Amendment, Extension of Resources

Florida Division of Emergency Management – Mobile Home Tie Down Program - Amendment 1.

This amendment provides a no-cost extension through 6/30/21. The total budget remains \$2,800,000 and there is no impact on deliverables of the grant.

Florida Department of Juvenile Justice – 2017-2023 – Amendment 5

This amendment reduces the award amount per the Governor's Order. The reduction amount of this amendment is \$34,659.17 for a total award of \$7,788,672.97 with an indirect cost rate of 14%. The funding period is through 6/30/23.

Florida Department of Education – Support for Implementation and Maintenance of Charter Schools Federal Grant – Amendment 8

This amendment is a no-cost extension through 9/30/2021. The total budget remains \$1,957,913 and there is no impact on deliverables of the grant.

Florida Department of Education –English Literacy/Civics Education for Gadsden County

This award integrates education services to immigrants and other limited English proficient populations in Gadsden County to acquire the basic skills they need to function effectively as parents, workers and citizens. The award is for \$27,410, including an indirect cost rate of 5%. The funding period is from 7/1/20 through 6/30/21.

Florida Department of Education –English Literacy/Civics Education for Leon County

This award integrates education services to immigrants and other limited English proficient populations in Gadsden County to acquire the basic skills they need to function effectively as parents, workers and citizens. The award is for \$8,034, including an indirect cost rate of 5%. The funding period is from 7/1/20 through 6/30/21.

Florida Department of Education – Carl D. Perkins Postsecondary Vocational Education Program

This award is to provide direct student support services and job placement for disadvantaged/special needs students. This project helps to develop academic, career and technical skills of students who elect to enroll in career and technical education programs. The amount of this award is \$329,516, including indirect cost rate of 5%. The funding period is from 7/1/2020 through 6/30/21.

Florida Department of Education – Support for Implementation of K – 12 Scholarships Program

Formerly known as McKay program. To provide contracted staff responsible for the implementation of the K -12 Scholarship Program for Students with Disabilities at the FDOE. The amount of this award is \$292,500 with an indirect cost rate of 5%. The funding period is from 9/1/20 through 8/31/21.

Tallahassee Community College Foundation – Hope Reimagined

This is a pass-through grant from Truist (BB&T and SunTrust Bank merger) to provide scholarships for workforce training skills to individuals who are in state prison and are preparing to transition back to their local community (Gadsden, Leon and Wakulla). The award is for \$10,000. The funding period is until funds are exhausted.

Florida Division of Emergency Management – Mobile Home Tie Down Program

This award is to provide administrative support and implement the Mobile Home Tie-Down Project as described in Section 215.559, F.S., which provides inspections and improvements to tie-downs for mobile homes. The goal is to reduce property damage from high wind events. The amount of this appropriation is \$2,800,000, including an indirect cost rate of 10%. The funding period is through 6/30/2021.

Florida Department of Transportation – Traffic Safety Fiscal Assistant

This award provides a Traffic Safety support staff position to be housed at the Florida Department of Transportation State Safety Office to facilitate fiscal documentation management, invoice processing and data analysis support. The amount of this award is \$55,000, with an indirect cost rate of 8%. The funding period is from 10/1/20 through 9/30/21.

Florida Department of Transportation – Traffic Safety Resource Prosecutor Program

This award provides training for prosecutors and law enforcement officers in the legal, scientific and tactical aspects of DUI prosecution. The amount of this award is \$464,400, with an indirect cost rate of 8%. The funding period is from 10/1/20 through 9/30/21.

Florida Department of Transportation – Florida Teen Traffic Safety Program

This award provides coordinating activities for the alcohol prevention activities at college and high school levels. The amount of this award is \$324,000, with an indirect cost rate of 8%. The funding period is from 10/1/20 through 9/30/21.

II. Commitments, Expenditures, Contracts for Service

None at this time

Past Actions by the Board

Florida Division of Emergency Management–Mobile Home Tie Down Program Amendment 1.
The initial award was approved at the June 2019 Board of Trustees meeting.

Florida Department of Education – Support for Implementation and Maintenance of 2016 Charter Schools Program – Amendment 7

Amendments 5 and 6 were approved at the April 2019 Board of Trustees meeting.

Florida Department of Juvenile Justice – 2017-2023 – Amendment 4

Amendment 4 approved at the August 2020 Board of Trustees meeting.

Florida Department of Education – Adult Education and Family Literacy, Adult General Education for Gadsden County

This award is an annual renewal.

Florida Department of Education – Adult Education and Family Literacy, Adult General Education for Wakulla County

This award is an annual renewal.

Florida Department of Education – Carl D. Perkins Postsecondary Vocational Education Program

This award is an annual renewal.

Florida Department of Education – Support for Implementation of K – 12 Scholarships Program

This award is an annual renewal.

Florida Division of Emergency Management – Mobile Home Tie Down Program

This award is an annual renewal.

Florida Department of Transportation – Traffic Safety Fiscal Assistant

This award is an annual renewal.

Florida Department of Transportation – Traffic Safety Resource Prosecutor Program

This award is an annual renewal.

Florida Department of Transportation – Florida Teen Traffic Safety Program

This award is an annual renewal.

Funding/ Financial Implications

The above projects are established in Fund 2, Restricted Accounts. The total indirect anticipated from the awards is \$348,455.

Recommended Action

Authorize funding for the awards and contracts as presented.



October 26, 2020

M E M O R A N D U M

TO: Jim Murdaugh, Ph.D.
President

FROM: Barbara Wills, Ph.D.
Vice President for Administrative Services and Chief Business Officer

SUBJECT: Human Resources Report

Item Description

This item request Board approval for personnel actions.

Overview and Background

Pursuant to College Policy 04-06 and 04-17, the College brings forth a request to approve appointments, separations and outside employment.

Past Actions by the Board

Personnel actions are taken to the District Board of Trustees monthly. The Board has not addressed this item previously.

Funding/ Financial Implications

This item is funded by the 2020-2021 Operating Budget.

Recommended Action

Approve the report as presented.

Original Appointments - Executive, Administrative, Managerial & Professional

Name	Position	Department	Effective Date
Lauren Schoenberger	Director	Communications and Marketing	October 1, 2020

Original Appointments - Classified Staff

Name	Position	Department	Effective Date
Oscar Gonzalez	Campus Police Officer	Campus Police	September 1, 2020
Ronterrious Smith	Custodial Worker	Facilities	September 1, 2020
Sarah Michael Anderson	Advising Specialist	Advising	September 14, 2020
Olivia Thomas	Program Specialist I	Workforce Development	October 1, 2020

Original Appointments - Faculty

Name	Position	Department	Effective Date
None to Report			

Original Appointments - Contracts & Grants

Name	Position	Department	Effective Date
Laura Mackey	Career Development Specialist	Compass 100 DOC Suwanee C.I.	September 1, 2020
Flautina McKinney	Direct Inmate Service Manager	Workforce Development	September 3, 2020
Meshundria Turner	Case Management	DOC Vocational Training	September 3, 2020
Sarah Harmon	Assistant Director, CTE Outreach & Recruitment	DOE - CTE Outreach & Recruitment	September 8, 2020
Cynthia Beardsley	Career Development Specialist	Compass 100 DOC Central FL Reception	September 9, 2020
Bonnie Trammell	Career Development Specialist	Compass 100 DOC - Tomoka C.I.	September 14, 2020
Heather Hadley	Career Development Specialist	Compass 100 DOC Century C.I.	September 14, 2020
Marilyn Reed	Career Development Specialist	Compass 100 DOC - Hardee C.I.	October 1, 2020

Re-Appointments (All Employees)

Name	Position	Department	Effective Date	Prior Position
None to Report				

Drop Retiree Participants (All Employees)

Name	Position	Department	Enrollment Date	End Period
Timothy Croker	Stores Clerk	Shipping, Receiving and Mail	September 1, 2020	August 31, 2025

Separations (All Employees)

Name	Position	Department	Effective Date	Separation Type
David Sneed	Career Development Specialist	Compass 100 DOC - Jefferson C.I.	August 28, 2020	Resigned
Delorise Page-Robinson	Veterans Affairs Coordinator	Financial Aid	August 31, 2020	Retired
Earl Lingerfelt	Emergency Management Accreditation & Safety Manager	Campus Police	August 31, 2020	Resigned
Gwen Williams	Senior Custodian	Custodial	August 31, 2020	Retired
Theresa Pape	Nursing Faculty	Nursing Faculty	August 31, 2020	Resigned
Tiffaney Barnes	Director, Continuing Workforce Education	Workforce Development	September 1, 2020	Resigned
Trinae Banks	Teen Traffic Safety Program Specialist I	FDOT - Teen Traffic Safety	September 2, 2020	Resigned
Terry Cox	Advising Specialist	Advising	September 4, 2020	Retired
Taquanna Lamar	Public Safety Officer	Campus Police	September 21, 2020	Dismissed
Austen Ash	Administrative Assistant	DOE-Test Development Center	September 23, 2020	Resigned

Kenneth Bowman	Simulation Program Manager	Healthcare Professions	September 23, 2020	Resigned
Sherry Webster	Career Development Specialist	Compass 100 DOC - Sago Palm C.I.	September 28, 2020	Resigned
Barbara Gill	Director, Educational Research	Institutional Effectiveness	September 30, 2020	Retired
Craig Davis	CIT Support Technician	User Services for Instructional Technology	September 30, 2020	Retired
James Rivenburg	Facilities Maintenance Superintendent	Maintenance and Material Management	September 30, 2020	Retired

Outside Employment Requests (All Employees)

Name	Position	Department	Employer	Position
Angelina Kuleshova	Math Faculty	Science and Math	University of Texas	Co-Facilitator
Bill Spiers	Director of Financial Aid	Financial Aid	Thomas Memorial Baptist	Interim Music Leader
Bret Ingerman	Vice President Information Technology	Information Technology	Self	Consultant
Bret Hammond	Engineering Technology Faculty	Business, Industry & Technology	Self	Consultant
Cara Lickteig	Human Resources Specialist I	Human Resources	Publix	Customer Service
Carl Ross	Staff Assistant II	Facilities	Academy Sports	Sales Associate
Charles Cadenhead	Computer Programming Faculty	Business, Industry & Technology	Brookhaven	Adjunct
Courtney Kelly	Facilities Office Manager	FPSI	Mary Kay Cosmetics	Consultant
David Proctor	History Faculty	Behavioral, Social Science & Education	Osher Learning	Lecturer
Erika Williams	Biological Science Faculty	Science and Math	Love & Light Wellness	Birth Doula
Everett Montgomery	Business and Accounting Faculty	Business, Industry & Technology	Thomas University	Teacher
Frank Baglione	History Faculty	Behavioral, Social Science & Education	Self	Attorney
Jacqueline B. Edwards	Staff Assistant I	Science and Math	Twin Oaks	Adviser
Jacqueline Willis	Senior Staff Assistant	Campus Police	Instacart	Shopper
Julia Bailey	Librarian Faculty	Library Services	LeRoy Collins Library	Information Professional
Kenya Thompkins	English Faculty	Communications and Humanities	4K Lawn Care	Co-Owner
Kevin Fair	Staff Assistant I	Admissions and Records	Google/YouTube	Content Creator
Kim Manning	Instructional Technologist	TCC Online	Self	Consultant
Madeline Pumariega	EVP and Provost of Academic Affairs	Academic Affairs	Self	Consultant
Madeline Pumariega	EVP and Provost of Academic Affairs	Academic Affairs	New York University	Teacher
Margo Thomas	Program Administrator	Recruiting and K-12 Outreach	Your Budget Coach	Teacher
Marjorie Huettel	Earth Science Faculty	Science and Math	Environchron	Consultant
Maureen O'Neal	Early Childhood Education Faculty	Behavioral, Social Science & Education	State College of Florida	Adjunct
Michal Bryant	Staff Assistant I	Healthcare Professions	US Census2020	Numerator
Moseline Augustin	Store Manager	FPSI Business Office	My Tax My Money	Owner
Nadine Gordon	Biological Science Faculty	Science and Math	SNHU	Teacher
Peter Wolf	Stores Clerk	Shipping, Receiving and Mail	Academy Sports	Sales Associate
Phillip Register	Campus Police Officer	Campus Police	AMPOP	Owner
Raksha Patel	Math Faculty	Science and Math	Carnegie Math Pathways	Mentor
Robert Billet	Math Faculty	Science and Math	FSU	Teaching
Robert Hall	Assistant Director of User Services	Information Technology	M. Vasilinda Production	Director
Robert Hall	Assistant Director of User Services	Information Technology	Flying Pig Productions	Director
Rodges Collins	Public Safety Officer	Campus Police	Wess Security	Security
Santiago Molina	Biological Science Faculty	Science and Math	Teen STAR USA	Teacher
Shacarra Sigler	Budget Coordinator	Contracts and Grants	Shacarra Sigler Coaching	Coach
Sonia James	Program Coordinator, Online Training	Workforce Development	Pyrobyrd Creative	Chief Creative Officer
Steven Solomon	Grants and Special Projects Director	TCC Foundation	Steven Solomon	Adviser
Susanne Wood	Health Education Faculty	Science and Math	Self	Consultant
Therese Willis	Staff Assistant II	FSPI	Jacob Chapel Baptist	Coordinator
Tiffany Echoles	Campus Police Officer	Campus Police	St. James CME Church	Pastor in Charge

Tony Bennett	Maintenance Support Worker	Facilities Maintenance	Environ Services	Janitorial
Troy Mahler	Director of Student Records	Admissions and Records	Travel By Troy	Independent Travel Agent
Veronica Forehand	Office Manager	Behavioral, Social Science & Education	Tallahassee Healthcare	Sitter

Seeking to Hold Political Office Requests (All Employees)

Name	Position	Department	Office	Position
<i>None to Report</i>				



October 26, 2020

M E M O R A N D U M

TO: Jim Murdaugh, Ph.D.
President

FROM: Heather Mitchell
Vice President for Institutional Advancement and Executive Director of the TCC
Foundation

Choose an item.

SUBJECT: TCC Foundation Update

Item Description

The following is an update of the events planned and initiatives & activities undertaken by the TCC Foundation.

Overview and Background

Attached is a report of funds raised by the TCC Foundation to date for the current fiscal year. The report includes a summary of total funds received, giving summary by designated area, number of donors and number of gifts.

The Foundation would also like to extend an invitation to DBOT members to the following events:

October 28: Donuts with Donors, 8:00 – 9:00 a.m., Ghazvini Center for Healthcare Education

November 14: Hops & Half Shells 5K, 9:00 a.m., Wakulla Environmental Institute

November 19: TCC 1% Club Appreciation Lunch, TCC Student Union

December 10: TCC Holiday Hob Nob, 6:00 – 8:00 p.m., Goodwood Museum & Gardens

Past Actions by the Board

The District Board of Trustees receives a Foundation update at every Board Meeting.

Funding/ Financial Implications

There are no Funding/Financial implications arising from this standard monthly report.

Recommended Action

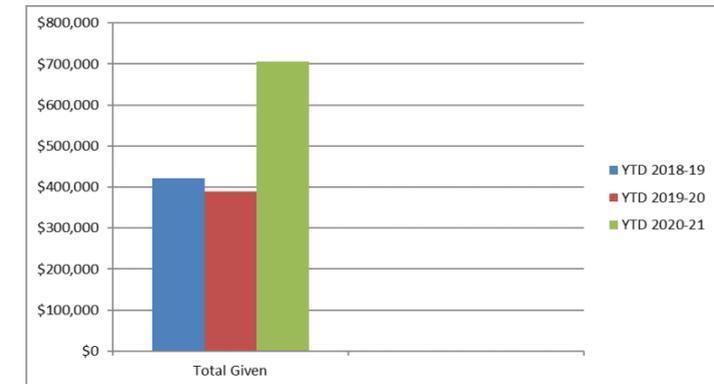
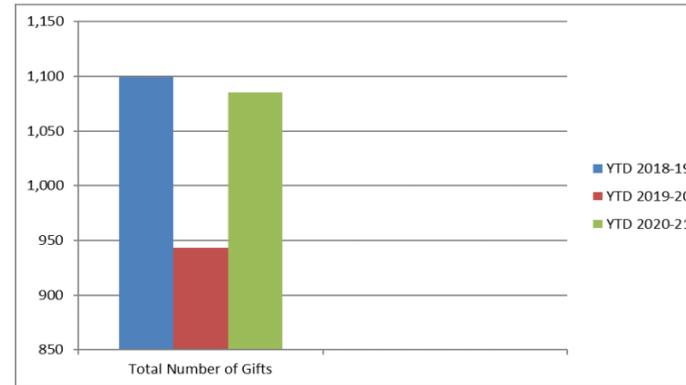
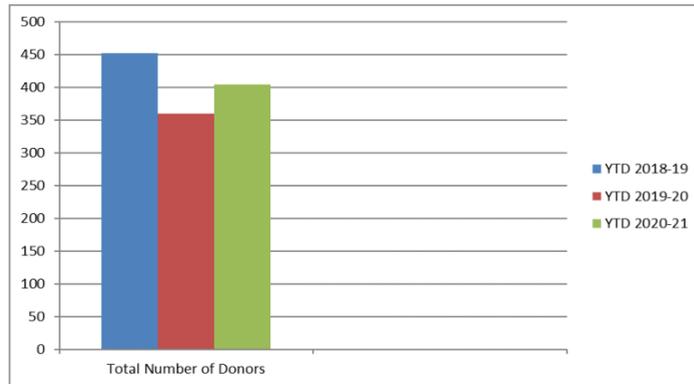
None required. Report provided for information only.

TCC Foundation - Financial Update FY 20/21

July - September

TCC Foundation		YTD 18/19	YTD 19/20	YTD 20/21
		Total Received	\$421,815	\$388,414
	Scholarship amount	\$148,888	\$222,645	\$436,469
	Program support amount	\$175,777	\$87,636	\$149,575
	Facility support amount	\$48,471	\$37,366	\$66,666
	Unrestricted support amount	\$48,679	\$40,767	\$53,362
	Number of Donors	452	360	405
	Number of Gifts	1,099	943	1,085
	Net assets of the TCC Foundation	\$17,958,778	\$17,673,248	\$19,584,710

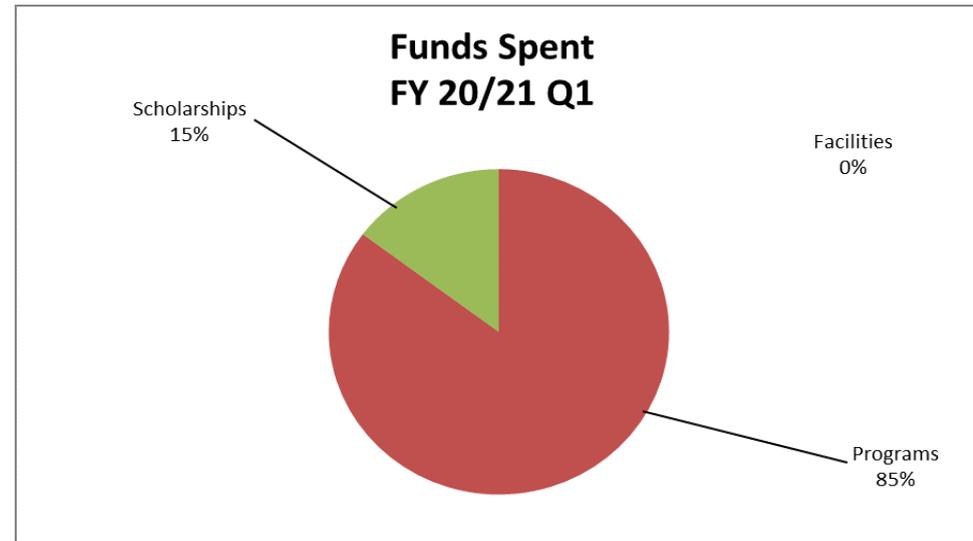
TCC Foundation		YTD 18/19	YTD 19/20	YTD 20/21
		Cash	\$410,964	\$378,414
	Gift in Kind	\$10,851	\$10,000	\$0
	Number of Planned Gifts Confirmed	0	4	1
	Total Raised - Pledges Received	\$47,000	\$35,819	\$83,329
	Grants Received			12 grants total \$1,278,617
	Grants Applied For			14 grants total \$4,808,242
	Pledges Expected by 6/30/2021			\$646,060



TCC Foundation - Funds Spent FY 20/21

Funds Spent FY 2020-2021 First Quarter

Fund Category	Amount Spent
Facilities	\$0
Programs	\$60,060.26
Scholarships	\$10,392.97
Total	\$70,453.23





October 26, 2020

M E M O R A N D U M

TO: Jim Murdaugh, Ph.D.
President

FROM: Madeline Pumariega, M.Ed.
Executive Vice President and Provost

SUBJECT: 2020-2021 Dual Enrollment Articulation Agreement with the Leon County School Board

Item Description

This item represents the 2020-2021 Dual Enrollment Articulation Agreement between the College and the Leon County School Board.

Overview and Background

The dual enrollment agreement with the Leon County School Board was originally approved during the August 2020 Board of Trustees meeting. Language was added that students who entered dual enrollment under the Emergency Order will remain eligible for dual enrollment without providing test scores once the Emergency Order is lifted. The Emergency Order suspends testing requirements for student eligibility for initial enrollment in college dual enrollment courses taken through December 31, 2020, provided by section 1007.271(2).

Funding/ Financial Implications

Dual enrollment students pay no tuition, fees, lab, or online course fees. The school districts pay the standard rate per credit hour, \$71.98, for students taking courses on TCC's campus. This also includes online courses. Moreover, the school districts pay for the cost of the instructor if the course is taught at the high school site by a TCC instructor.

Past Actions by the Board

The Board approved these agreements.

Recommended Action

The Board approves the articulation agreement.

2020 – 2021 Dual Enrollment Articulation Agreement

Leon County Schools and Tallahassee Community College

Introduction

The Dual Enrollment Articulation Agreement, as required by Section 1007.271(21), Florida Statutes, is made by and between the District Board of Trustees of Tallahassee Community College, hereinafter referred to as TCC, and the District School Board of Leon County, hereinafter referred to as the School Board. The term of this agreement shall commence upon signing and shall end July 31, 2021.

The local Articulation Committee shall consist of the following: Committee members from the School Board will be appointed by the Superintendent of the School Board or designee. Committee members from TCC will be appointed by the President of TCC or designee.

Either party may cancel this Agreement upon thirty (30) days written notice should the other party fail substantially to perform in accord with its terms through no fault of the party initiating the termination. This Agreement may be amended only by written communication signed by the Superintendent of the District School Board of Leon County and the President of Tallahassee Community College.

I. A ratification or modification of all existing articulation agreements

This agreement replaces any existing agreement with TCC and the School Board regarding the Dual Enrollment Articulation Agreement existing as of the start of the term set forth above.

II. A description of the process by which students and their parents are informed about opportunities for student participation in the dual enrollment program

It is the responsibility of the high schools in the district to inform students of the availability of the dual enrollment program requirements and currently offered courses through educational planning and guidance process. Each high school will advertise dual enrollment through a variety of methods. High school personnel will direct students to meet with their high school guidance counselors if they are interested in learning more about participation in dual enrollment. High school guidance counselors will review with the student criteria for participation in the dual enrollment program. Information will also be available to students and parents on TCC's Dual Enrollment website.

It is the responsibility of the high schools to notify parents about the option for their child to participate in dual enrollment courses through a variety of means.

III. A delineation of courses and programs available to students eligible to participate in dual enrollment

Section 1007.271(1), Florida Statutes, establishes that “the dual enrollment program is the enrollment of an eligible secondary student in a postsecondary course creditable toward high school completion and a career certificate or an associate or baccalaureate degree”. A student who is enrolled in postsecondary instruction that is not creditable toward a high school diploma may not be classified as a dual enrollment student. Physical education skills courses and college preparatory instruction are not eligible for dual enrollment.

Students enrolled as dual enrollment, early admission, or career dual enrollment shall be exempt from the payment of registration, tuition, and laboratory fees. Students enrolled as dual enrollment, early admission, and career dual enrollment, will be eligible to participate in both high school and college activities as appropriate including graduation and other extracurricular activities. Participation in all college activities must be approved by the Vice President for Student Affairs.

College courses as specified in the Florida Department of Education Articulation Coordinating Committee Statewide Agreement for Dual Enrollment Courses – High School Subject Area Equivalency List are eligible for dual enrollment. This list is available upon request. Eligible courses may be taken in any format that TCC offers them unless otherwise specified in the agreement.

College courses are offered on the main campus, high school campuses, and through distance learning.

Early Admission Dual Enrollment

Early Admission shall be a form of dual enrollment through which eligible secondary students enroll in a postsecondary institution on a full-time basis (minimum of 12 credit hours and maximum of 15 credit hours) in courses that are creditable toward the high school diploma and the associate or baccalaureate degree. Early admitted students will be exempt from the payment of registration, tuition, and laboratory fees. Both the high school and TCC must approve Early Admission for a high school student each semester.

Career Dual Enrollment

Career dual enrollment is a curricular option of elective credits toward earning the high school diploma and completing a career-preparatory certificate program (PSAV). Career dual enrollment is not intended to enable students to take isolated courses unrelated to a program. The School Board will inform all students of the options available and the eligibility criteria.

For 2020-2021, career dual enrollment through TCC is not available.

IV. A description of the process by which students and their parents exercise options to participate in the dual enrollment program

Application Process for Jump Start Students

***For Fall 2020 Enrollment Only**

Step 1: Complete [TCC Online Application](#).

Step 2: Complete the Super Strong Assessment.

Step 3: Complete the Permission to Register Form with your guidance counselor. Your guidance counselor will help you to choose courses that will count towards your high school graduation requirements. Please make sure that your guidance counselor lists the courses on the permission to register form and signs the form. [Click here to access the form](#).

Step 4: Schedule a meeting with the TCC Dual Enrollment Coordinator to discuss the student's academic plan.

Step 5: Submit the documents below prior to or during your meeting with the TCC Dual Enrollment Coordinator. Documents can be emailed to the TCC Dual Enrollment Coordinator or you can bring them to your meeting.

- Copy of Super Strong assessment results
- Permission to register form
- High school transcript (please use the FASTER system)

Step 6: During your meeting with the TCC Dual Enrollment Coordinator, you will be registered for your TCC courses that are listed on your Permission to Register Form.

Jump Start Student Course Options on TCC's Campus

The list reflects the courses available for Fall 2020. More options are available at the high schools' request.

- A. National Government (POS1041)
- B. Concepts of Positive Living (HSC1100)
- C. College Success (SLS1510)
- D. Composition I (ENC1101C)
- E. Intermediate Algebra (MAT1033)
- F. College Algebra (MAC1105C)
- G. Introduction to Business (GEB1011)

TCC Course	Alternative Method for Dual Enrollment Eligibility (For Jump Students Only)
ENC 1101	ERW score \geq 430 on PSAT/NMSQT or;
	English Language Arts Reading Level \geq 4 or;
	B or better grade English Honors (10th grade or higher or meets 10th competencies) or;
	B or better in English course for AP, IB, or Cambridge/AICE programs
MAT 1033 MGF 1106 MGF 1107	Math score \geq 480 on PSAT/NMSQT or;
	Math FSA or Algebra EOC level \geq 4 or;
	B or better grade in Algebra 1 Honors, Algebra 2, or Algebra 2 Honors
MAC 1105	Math score \geq 530 on PSAT/NMSQT or;
	B or better grade in Pre-calculus or higher or;
	B or better in Math course for AP, IB, or Cambridge/AICE programs
MAC 1105C	Math score \geq 530 on PSAT/NMSQT or;
	B or better in Algebra 2 or Algebra 2 honors or;
Placement in mathematics courses will be determined by the student's algebra or non-algebra track program of study.	
Additional initial eligibility requirement includes an unweighted high school GPA of 3.0 or higher.	
Common placement tests scores (PERT, SAT, ACT) fewer than 2 years old can be used.	

*Note: The Jump Start Program emerged from Emergency Order No. 2020-EO-02, signed by Commissioner Richard Corcoran on May 15th, 2020. One of the provisions of the order suspends the testing requirement for student eligibility regarding initial enrollment in the college dual enrollment courses taken through December 31st, 2020. Students who entered

Dual Enrollment under the Emergency Order will be permitted to continue in the program without providing test scores. These students will be required to meet the alternative placement measures for English and Math if they have not already taken these courses OR they can take the PERT to meet eligibility requirements for these courses. Students who entered the program without test scores will not be required to register for classes from a set list, they may register for any available course in the “Spring Main” session.

For the spring semester, student eligibility for initial enrollment in the College’s dual enrollment program will adhere to the previous requirements, unless otherwise noted by the Commissioner of Education. Additionally, the jump start program will only be available to high school students.

Application Process for Traditional (New) Dual Enrollment Students

Step 1: Complete [TCC Online Application](#).

Step 2: Meet with high school guidance counselor to discuss testing options.

Step 3: Complete the Permission to Register Form with your guidance counselor. Your guidance counselor will help you choose courses that will count towards your high school graduation requirements. Please make sure that your guidance counselor lists the courses on the permission to register form and signs the form. [Click here to access the form](#).

Step 4: Schedule a meeting with the TCC Dual Enrollment Coordinator.

Step 5: Submit the documents below prior to or during your meeting with the TCC Dual Enrollment Coordinator. Documents can be emailed to the TCC Dual Enrollment Coordinator or you can bring them to your meeting.

- Copy of test scores
- Permission to register form
- High school transcript (please use the FASTER system)

Step 6: During your meeting with the TCC Dual Enrollment Coordinator, you will be registered for your TCC courses that are listed on your Permission to Register Form.

***Note:** If Emergency Order No. 2020-EO-02 continues through the spring, new dual enrollment students will adhere to the process listed in the section that reads: Application Process for Jump Start Students.

Application Process for Early Admission Students

Step 1: Complete [TCC Online Application](#).

Step 2: Meet with high school guidance counselor to discuss testing options.

Step 3: Complete the Permission to Register Form with your guidance counselor. Your guidance counselor will help you choose courses that will count towards your high school graduation requirements. Please make sure that your guidance counselor lists the courses on the permission to register form and signs the form. [Click here to access the form.](#)

Step 4: Complete the Permission for Early Admission Form with your guidance counselor. [Click here to access the form.](#)

Step 5: Schedule a meeting with the TCC Dual Enrollment Coordinator.

Step 6: Submit the documents below prior to or during your meeting with the TCC Dual Enrollment Coordinator. Documents can be emailed to the Dual Enrollment Coordinator or you can bring them to your meeting.

- Copy of test scores
- Permission to register form
- Permission for early admission form
- High school transcript (please use the FASTER system)

Step 7: During your meeting with the TCC Dual Enrollment Coordinator, you will be registered for your TCC courses that are listed on your Permission to Register Form. The TCC Dual Enrollment Coordinator is the only person allowed to register you for your courses.

Withdrawing from classes and Schedule Changes

Dual enrollment students must comply with the drop/add and withdrawal policies and deadlines published by TCC.

To withdraw, add, or drop from a course(s), students must provide a written request from the high school guidance counselor verifying that the student has permission to withdraw, add, or drop **before the withdrawal deadline**. The request must be submitted to TCC's Dual Enrollment Coordinator before the withdrawal deadline. [Click here for the Dual Enrollment Withdrawal Form.](#)

To change a student's schedule, the guidance counselor must submit a written request to TCC's Dual Enrollment Coordinator before the deadline which is published on TCC's dual enrollment website: [Click here for the Course Adjustment Form.](#)

Summer Enrollment

Students are allowed to enroll in summer courses during Summer B session. Enrollment in sessions A, F and C are not allowed.

Graduating high school seniors will not be eligible to participate in dual enrollment during the summer. They will be categorized as degree seeking college students and will have to pay for summer courses.

Maximum Course Loads

Traditional dual enrolled students are allowed a maximum of 11 credit hours each semester. All college courses taken must count towards high school credit.

Early admission students are allowed a minimum of 12 credit hours and maximum of 15 credit hours each semester. All college courses taken must count towards high school credit. Special permission is required each semester for the early admission program.

Testing for Dual Enrollment Eligibility

Students will use the P.E.R.T., SAT, and ACT Reading scores to test for dual enrollment eligibility.

Prior to May 1st, 2017

P.E.R.T.			
Reading	106		ENC 1101
Writing	103		
Mathematics	114-122		MAT 1033
Mathematics	123		MAC 1105, STA 2023, MGF 1106, MGF 1107
*SAT-I, The College Board			
Reading	440	24	ENC 1101
Writing and Language	N/A	25	ENC 1101
Mathematics	440	24	MAT 1033
Mathematics	550	28.5	MAC 1105, STA 2023, MGF 1106, MGF 1107
Enhanced ACT, American College Testing Program			
Reading	19		ENC 1101
English	17		
Mathematics	19-20		MAT 1033
Mathematics	21		MAC 1105, STA 2023, MGF 1106, MGF 1107
Grade 10 FSA Reading			
Reading	262		ENC 1101

After May 1st, 2017

P.E.R.T.			
Reading	106		ENC 1101
Writing	103		
Mathematics	114-122		MAT 1033
Mathematics	123		MAC 1105, STA 2023, MGF 1106, MGF 1107
SAT-I, The College Board			

Reading	440	24	ENC 1101
Writing and Language	N/A	25	ENC 1101
Mathematics	440	24	MAT 1033
Mathematics	470	25.5	MAC 1105, STA 2023, MGF 1106, MGF 1107
Enhanced ACT, American College Testing Program			
Reading	19		ENC 1101
English	17		
Mathematics	19-20		MAT 1033
Mathematics	21		MAC 1105, STA 2023, MGF 1106, MGF 1107
Grade 10 FSA Reading			
Reading	262		ENC 1101

Students must provide official score reports to TCC for ACT, SAT, and/or FCAT Reading before being registered for courses. Scores must be less than two years old.

High schools must provide P.E.R.T. official score reports and P.E.R.T. test history if students plan to use high school P.E.R.T. scores.

It is the high schools' responsibility to provide P.E.R.T. for dual enrollment eligibility. TCC will work with the high schools and assist with P.E.R.T. testing for special circumstances.

V. A list of any additional initial student eligibility requirements for participation in the dual enrollment program

The statutory eligibility requirements for academic dual enrollment include: 3.0 unweighted high school GPA and demonstrated readiness for college coursework through scores on a common placement test (as established in State Board of Education Rule 6A-10.0315).

TCC defines readiness for college-level coursework as placement into college-level Mathematics **and** English **and** Reading.

Students who wish to enroll in dual enrollment prior to completing the 10th grade FCAT or Florida Comprehensive Assessment Test will be required to place into college-level Mathematics **and** English **and** Reading in order to be eligible for the dual enrollment program. There are no exceptions to this rule.

Students who wish to enroll in dual enrollment after taking the 10th grade FCAT or Florida Comprehensive Assessment and have appropriate scores (see *Table 1*) on the English and Reading areas and do not have appropriate scores on the math portion of the college placement test will only be allowed to accumulate 12 college credit hours until the math portion of the test is passed. Students must be enrolled in the high school math

college readiness course during the accumulation of the 12 college credit hours or have successfully completed the high school math college readiness course which will be verified through the high school transcript. There are no exceptions to this rule. Students must place into ENC 1101 with their test scores to be eligible to participate in the dual enrollment program.

Students who will graduate from high school prior to completion of the postsecondary course may not register for the course through dual enrollment.

Students may lose the opportunity to participate in the dual enrollment program if they are disruptive to the learning process. Procedure is outlined in [TCC's Student Handbook](#).

Continued Enrollment for Academic Dual Enrollment

Students must maintain a minimum 3.0 unweighted cumulative high school grade point average. Continued eligibility for college credit dual enrollment requires the maintenance of a 3.0 unweighted high school GPA.

Additionally, the TCC GPA will be reviewed each semester and students must maintain a 2.0 TCC GPA at the time of review as well as a successful completion rate of 75% (C or better). Students will be given a one semester grace period if the TCC GPA is below 2.0 or completion is below 75%. High school students are only allowed one grace period.

Early Admission Eligibility

Students who wish to participate in early admission must be a high school senior and have an unweighted high school GPA of 3.5 or higher. Additionally, students must have a TCC GPA of 3.0 or higher.

Continued Enrollment for Early Admission

Students must maintain a minimum 3.5 unweighted cumulative high school GPA and a TCC GPA of 3.0.

VI. High school credit earned for the passage of dual enrollment courses

College courses as specified in the Florida Department of Education Articulation Coordinating Committee Statewide Agreement for Dual Enrollment Courses – High School Subject Area Equivalency List are eligible for dual enrollment. This list is available at <http://www.fldoe.org/core/fileparse.php/5421/urlt/0078394-delist.pdf>. Eligible courses may be taken in any format that TCC offers them unless otherwise specified in the Agreement.

Other courses in the Statewide Course Numbering System, with the exception of remedial courses and physical education skills courses, can be used for dual enrollment credit and count toward high school graduation, including electives provided these courses are specified in this agreement.

Courses Not Specified on the List – Courses that are not listed in the Dual Enrollment Course – High School Subject Area Equivalency List that are taken through dual enrollment must be identified in the Dual Enrollment Articulation Agreement along with the number of high school credits to be awarded either as an elective or subject area credit.

Courses not listed on the Dual Enrollment Course – High School Subject Area Equivalency List

N/A

VII. A description of the process for informing students and their parents of college-level course expectations

Dual enrollment courses meet the curricular expectations and are at the same depth and rigor of non-dual enrollment postsecondary instruction, including dual enrollment courses offered on the high school campus. Students should understand that dual enrollment courses are college courses and the amount of work necessary to succeed may be much greater than in high school courses. In addition, dual enrollment courses become a part of a student’s permanent college transcript and are calculated into the student’s permanent postsecondary GPA.

It is the responsibility of the high schools in the district to inform the students and parents about the college-level expectations. TCC will inform students and parents of college-level course expectations through a dual enrollment orientation. TCC will also inform students and parents of college-level course expectations through the use of the course syllabus which is given to each student in each college-level course at the beginning of each semester.

VIII. The policies and procedures, if any, for determining exceptions to the required grade point averages on an individual student basis

Section 1007.271(3), F.S., allows exceptions to the required GPA on an individual student basis if both parties agree.

Exceptions to High School Grade Point Averages Terms:

Upon recommendation by the principal or designee, a student with an unweighted GPA of 2.75-2.99 may enroll for a maximum of 6 hours of dual enrollment courses provided that the student has shown evidence of ability to do advanced level work through successful completion of Advanced Placement, Honors, or other advanced courses or supplemental work and provided that the student is in a high school college preparatory program in high school. Continuation of dual enrollment will require satisfactory progress in all college dual enrollment courses as defined in Section V of this agreement and successful completion of all high school courses with grades no lower than “B”. Documentation must be provided to TCC’s Academic Affairs designee.

Exceptions related to serious illness or other extenuating circumstances will be reviewed on a case by case basis and must be approved by both the principal and TCC's Academic Affairs designee.

TCC will provide a form to the high school that must be completed, signed, and returned to TCC before the student will be allowed to continue in the program. A rationale for the exception must be stated on the form.

TCC will not make exceptions to the required TCC grade point average. Students will be given a one semester grace period during which a review will take place to determine continued eligibility. The grace period can only be used once during the student's high school matriculation.

IX. Registration procedures for dual enrollment

Students must complete their registration form with their high school guidance counselor. The form must be completed with all the required information about course reference numbers as well as 2nd options. The completed registration form will be given to TCC's Dual Enrollment Coordinator who will register the student for courses that are available at the time the form is received.

2020-2021 Deadlines for High Schools:

Due Date	Activity	Responsible Party
June 19 th , 2020 (Noon)	Last Day for students to submit all paperwork <u>and</u> test scores (as necessary) for enrollment in Summer 2020 B session	High school
July 23 rd , 2020	Last Day to Withdraw a student from Summer 2018 B session (use withdrawal form)	
August 17 th , 2020	Last Day for students to submit all paperwork <u>and</u> test scores (as necessary) for enrollment in Fall 2020 semester. This includes registration for courses on the high school campus.	
August 24 th , 2020	TCC First Day of Class	
August 25 th , 2020	Last Day to Change Schedules or <u>drop</u> students (use course adjustment form)	High school
November 3 rd , 2020	Last Day to Withdraw a student (use withdrawal form)	

November 8 th , 2020	Deadline to make changes to course offerings at the high school for Spring 2020. Deadline to identify instructors.	High school
December 4 th , 2020	TCC Last Day of Class	
December 7 th , 2020	Deadline for students to submit paperwork for Spring 2020 (applications, test scores, permission to register forms)	
December 14 th , 2020	Deadline to submit grades to TCC	High school
December 15 th , 2020	TCC Transcripts will be delivered to high schools	TCC
January 7 th , 2021	TCC First Day of Class	
January 13 th , 2021	Last Day to Change Schedules or <u>drop</u> students (use course adjustment form)	High school
March 12 th , 2021	Deadline to Submit “Course Request for Dual Enrollment” Form for 2021-2022.	High school
March 26 th , 2021	Last Day to Withdraw a student	High school
April 23 rd , 2021	TCC Last Day of Class	
May 3 rd , 2021	Deadline to submit grades to TCC	High school
May 7 th , 2021	TCC transcripts will be delivered to high schools	

X. Exceptions, if any, to professional rules and guidelines for instructors teaching dual enrollment courses

There are no exceptions.

XI. Exceptions, if any, to rules and guidelines stated in the student handbook which apply to faculty members

Dual enrollment courses are college courses both in content and outcomes. Dual enrollment instructors must meet the teaching credentials established by the Southern Association of Colleges and Schools (SACS). Section 1007.271(5)(a), F.S., governs dual enrollment faculty. These provisions were taken from the *Dual Enrollment Statement of Standards*, which was codified in State Board of Education Rule 6A 14.064, FAC.

Faculty who wish to teach college credit courses that are offered on the high school campuses must complete a [TCC Online Application](#) and all other procedures required by TCC’s Human Resources and Academic Divisions. Applicants must be recommended

for hire by the appropriate Academic Dean/Director. Faculty must also adhere to the following guidelines (Florida Statutes, 1007.271 (5a)):

Meet the qualifications required by TCC as identified in the TCC Faculty Credentials Manual. The qualifications apply to all faculty members regardless of the location of instruction. TCC requires compliance with these qualifications.

1. Provide TCC with an official copy of the postsecondary transcript.
2. Provide a copy of the current syllabus for each course taught to the discipline chair or department chair of the postsecondary institution before the start of each term. The content of each syllabus must meet the same standards required for all college-level courses offered at TCC and must be approved by the appropriate TCC academic division.
3. Adhere to the professional rules, guidelines, and expectations stated in TCC's adjunct faculty handbook.
4. Adhere to the rules, guidelines, and expectations (which apply to faculty members) that are stated in TCC's student handbook.

Dual enrollment courses taught on the high school campus must meet the same competencies required for courses taught on the TCC campus. To ensure equivalent rigor with courses taught at TCC, the high school instructor will provide a comprehensive, cumulative end-of-course assessment or a series of assessments of all expected learning outcomes to the appropriate Dean or designee. The completed and scored assessments must be returned to TCC and held for one year (Florida Statutes, 1007.271 (6a)).

It is the responsibility of the high school dual enrollment specialist to notify TCC's Academic Affairs designee of all courses that the high school is requesting to offer. Each high school must complete the appropriate form for each course that the high school plans to offer. Based on need and faculty availability, TCC will decide what courses can be offered on the high school campus.

It is the responsibility of each instructor to check their online class rosters every day to ensure that the appropriate students are sitting in the class. If a student is not on the roster, the instructor should immediately notify the high school dual enrollment contact person. The high school dual enrollment contact person should notify TCC's dual enrollment coordinator.

Advanced Placement (AP) students who do not take or pass the AP examination are not permitted to earn postsecondary credit for the AP course via dual enrollment. Per Section 1007.272, Florida Statutes, no student will be allowed duplicate credit based on enrollment in a joint AP/dual enrollment course. Dual enrollment courses taught on a high school campus may not be combined with any non-college credit high school course, per Section 1007.271 (6d), Florida Statutes.

Dual enrolled students taking courses on the high school campus must submit the same documentation as the students taking courses on TCC's main campus.

XII. Responsibilities of the School Board regarding determination of student eligibility before dual enrollment participation and monitoring of student performance while participating in dual enrollment

The School Board is responsible for determining if the student is eligible to be tested for the dual enrollment program. Students who have a 3.0 unweighted high school grade point average and who have an interest in participating in dual enrollment should be referred to their high school guidance counselors to discuss the eligibility requirements for the program.

The high school must inform all students who plan to participate in dual enrollment of their obligation to complete an online TCC application.

The high school is responsible for advising students relative to ensuring that they meet the requirements for high school graduation. The high school is also responsible for advising students about Bright Futures.

It is TCC's responsibility to monitor student performance in TCC's dual enrollment courses. The School Board and TCC should exchange student transcripts in order to make sure that students are eligible to continue in the dual enrollment program.

TCC is responsible for assigning grades for dual enrollment courses. The School Board is prohibited from changing any grade (once assigned by the college) when posting it to the high school transcript.

XIII. Responsibilities of the Florida College System institution regarding transmission of student grades in dual enrollment courses to the School Board

TCC will transmit student transcripts to the district office at the end of each semester.

XIV. Responsibilities for student transportation

It is the student's responsibility to provide his or her own transportation.

XV. Responsibilities for Funding that Delineates Costs Incurred by the School Board and TCC

Dual enrollment students shall be exempt from paying registration, matriculation, and laboratory fees.

Textbook Costs & ADA Accommodation Costs

Textbooks will be provided to students by the School Board. Textbooks purchased by the School Board shall remain the property of the School Board as specified in Section 1007.271 (17), F.S. TCC will continue its efforts to reduce the cost of textbooks and materials to the School Board. The costs of ADA accommodations for dual enrollment students with disabilities taking courses on TCC's campus will be covered by TCC. The costs of ADA accommodations for dual enrollment students with disabilities taking courses on the high school campus will be covered by the School Board.

Standard Tuition Rate

Per the 1007.271, F.S., the School Board is required to pay the standard tuition rate per credit hour to TCC for instruction taking place on the college campus for dual enrolled students. The approved standard tuition for FY 2020-2021 is \$71.98. The rate will be charged for courses taking place on TCC's main campus, TCC's educational centers, and distance learning courses.

TCC will not charge tuition to the School Board for Summer 2021 dual enrollment students. TCC also will not limit dual enrollment participation based upon capacity, F.S. 1007.271(4) in any term.

TCC will use the fees collected to enhance the dual enrollment program. TCC will promote dual enrollment participation, increase capacity, and enrich the quality of services associated with the dual enrollment program. The School Board's payment of tuition to TCC will increase the number of counselors available to the dual enrollment program in order to recruit more dual enrollment students and to help prepare students for transition to college, to counsel students in meta-majors and programs of study, and to track and provide feedback to students on their progress. TCC will also provide high school faculty and counselor training for dual enrollment.

Instructional Costs

It is the responsibility of the School Board to provide full instructional costs for dual enrollment occurring on the high school site. For instruction occurring on the high school sites by college faculty, the School Board must reimburse TCC for the costs associated with the proportion of salary and benefits.

TCC cannot guarantee the availability of instructors for dual enrollment classes offered at the high school. Schools can assist TCC by recommending qualified School Board instructors for consideration for teaching dual enrollment courses offered at the high school.

TCC regularly uses high school faculty to teach both dual enrollment and regular TCC courses and incorporates training, mentoring, and assessment of these faculty into its regular adjunct program. Therefore, TCC's costs associated with instruction occurring on the high school site by TCC approved high school faculty who are paid by the School Board will be considered a normal part of TCC's obligation to its faculty for training and mentoring; no costs will be assessed.

Invoicing for Financial Obligations

TCC will invoice the School Board for financial obligations within 21 business days of TCC's Census date which is normally after the 5th day of class each semester.

A second invoice may be generated for all students who enroll in an express session if that student is not included in the main session invoice.

The school district is responsible for any student who fails to withdraw after the add/drop period.

Before invoicing, each district will need to verify enrollment. Once verification has occurred, there will be no changes to the invoices.

XVI. Responsibilities for Student Transportation

It is the student's responsibility to provide his or her own transportation.

XVII. Responsibilities for services and resources that are available to students with disabilities

By this agreement, Section 1007.271(25), F.S., requires that the dual enrollment articulation agreement include services and resource that are available to students with disabilities who register for dual enrollment.

Tallahassee Community College provides services and facilities accessible to, and usable by, all qualified students with disabilities. The college will assure educational access by providing reasonable and appropriate accommodations to those students who provide the proper documentation. An Individual Education Program (I.E.P) filed with the student's home school will suffice as appropriate documentation to receive necessary accommodations.

The college provides physical, academic, and program access including: Extended time testing, Note-taking Services, Reader Services, Recorders, Audio Books via LearningAlly.org, E-Texts, Adaptive technology, Math accommodations, Sign Language interpreters, and Spelling accommodations.

IN WITNESS WHEREOF, the School Board of Leon County, Florida and The District Board of Trustees, Tallahassee Community College, Florida have adopted this agreement and caused it to be executed by their respective chairs and chief executive officers, in accordance with Section 1007.271, F.S., Dual Enrollment Articulation Agreements.

Date

Chair, Tallahassee District Board of Trustees,
Tallahassee Community College, Florida

Date

President, Tallahassee Community College

Date

Chair, Leon County School Board

Date

Superintendent, Leon County School District



October 26, 2020

M E M O R A N D U M

TO: Jim Murdaugh, Ph.D.
President

FROM: Barbara Wills, Ph.D.
Vice President for Administrative Services and Chief Business Officer

SUBJECT: Direct Support Organization Audit Reports

Item Description

This item presents the most recent financial audit reports of the direct support organizations (DSO) affiliated with the College for the Board's review.

Overview and Background

Per Florida Statutes 1004.70(6), the College's DSOs must be audited annually and the results be submitted to the Board for review. For the fiscal year ending March 31, 2020, audits were completed for both the Public Safety Academy Housing, Inc. and the Tallahassee Community College Foundation, Inc.

Funding/ Financial Implications

No funding requirements.

Past Actions by the Board

The Board last reviewed the audited financial statements for these DSOs at the November 18, 2019 meeting.

Recommended Action

For information only.

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OF COUNSEL
W. FREDERICK THOMSON, C.P.A.

September 11, 2020

To the Board of Directors
Public Safety Academy Housing, Inc.
Havana, Florida

We have audited the financial statements of Public Safety Academy Housing, Inc. for the years ended March 31, 2020 and 2019, and have issued our report thereon dated September 11, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 23, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Public Safety Academy Housing, Inc. are described in Note 1 to the financial statements. No changes were made to the significant accounting policies for the fiscal year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all proposed misstatements; a listing of the adjustments is attached to this letter. Additionally, certain misstatements were considered to be immaterial and were not proposed as adjustments. These uncorrected misstatements are summarized in a schedule, Audit Difference Evaluation Form, which is attached to this letter.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 11, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

There was a current year recommendation requested to be communicated in a separate letter titled Management Letter for the fiscal year ended March 31, 2020.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Public Safety Academy Housing, Inc.
September 11, 2020
Page 3

This information is intended solely for the use of the board and management of Public Safety Academy Housing, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Thomson Block Capital Company

September 11, 2020

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OF COUNSEL
W. FREDERICK THOMSON, C.P.A.

MANAGEMENT LETTER

Board of Directors
Public Safety Academy Housing, Inc.
Tallahassee, Florida

In planning and performing our audit of the financial statements of Public Safety Academy Housing, Inc. (the "Organization") as of and for the years ended March 31, 2020 and 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audits, we have become aware of matters that are an opportunity for strengthening internal control and operating efficiency. This letter does not affect our report dated September 11, 2020, on the financial statements of the Organization.

We will review the status of these comments during our next audit engagement. We have already discussed these matters previously with management and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing any recommendations. Our comments are summarized as follows:

Prior Year's Recommendations

None.

Current Year's Recommendations

Reconciliation of Loan Principal Payments with Bond Document: While reviewing the reconciliation of principal payments for both loans with the bond documents, we noted the following discrepancies as of March 31, 2020:

- On the Series A Loan, as of March 31, 2020, the principal applied was more than the bond amortization schedule in the amount of \$11,146 and interest was not properly accrued in the amount of \$6,583.
- On the Series B Loan, as of March 31, 2020, interest was not properly accrued in the amount of \$991.

We recommend that management work with the financial institution in reconciling and correcting the discrepancies and on a monthly basis, match up principal payments on invoices with the amortization schedule prior to remitting payment.

We wish to thank the Executive Director and his staff for their support and timely assistance during our audit.

The report is intended solely for the information and use of the Board of Directors, management, and others within the Organization and is not intended to be and should not be used by anyone other than these specified parties.

Thomson Block Impact Company

September 11, 2020

PUBLIC SAFETY ACADEMY HOUSING, INC.
Havana, Florida

FINANCIAL STATEMENTS

Years Ended March 31, 2020 and 2019

CONTENTS

INDEPENDENT AUDITORS' REPORT	1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
FINANCIAL STATEMENTS	
Statements of Financial Position.....	4
Statements of Activities and Change in Net Assets.....	5
Statements of Cash Flows.....	6
Notes to Financial Statements.....	7 - 10
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	11 - 12

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OF COUNSEL
W. FREDERICK THOMSON, C.P.A.

INDEPENDENT AUDITORS' REPORT

Board of Directors
Public Safety Academy Housing, Inc.
Havana, Florida

We have audited the accompanying financial statements of Public Safety Academy Housing, Inc. (a Florida non-profit organization) which comprise the statements of financial position as of March 31, 2020 and 2019, and the related statements of activities and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Public Safety Academy Housing, Inc. as of March 31, 2020 and 2019, and the changes in net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

In accordance with *Government Auditing Standards*, we have also issued a report dated September 11, 2020, on our consideration of Public Safety Academy Housing, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the result of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on Page 3 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiring with management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Thomson Block Impact Company

Tallahassee, Florida
September 11, 2020

PUBLIC SAFETY ACADEMY HOUSING, INC.
Management's Discussion and Analysis

The discussion and analysis of Public Safety Academy Housing, Inc.'s financial statements provides an overview of the financial activities for the year ended March 31, 2020. Management has prepared the financial statements and the related footnote disclosures along with the discussion and analysis. Responsibility for the completeness and fairness of this information rests with the preparers. The discussion and analysis contains activities of the Public Safety Academy Housing Inc. for fiscal years 2020 and 2019.

Public Safety Academy Housing, Inc. was incorporated on February 26, 2003, as a direct support organization of Tallahassee Community College for the purpose of financing and constructing a housing facility at the College's Florida Public Safety Institute. The housing facility was financed by a \$9 million mortgage note and was completed on January 4, 2006. Upon completion, Public Safety Academy Housing, Inc. executed an agreement with the College whereby the College leases the housing facility from Public Safety Academy Housing, Inc. and is responsible for operating and maintaining the facility. During the fiscal year ended March 31, 2015, the Organization refinanced its original mortgage rate and borrowed an additional \$575,000 in a separate mortgage note payable to renovate and refurbish the dormitory. All revenues generated by the facility are retained by the College. In exchange, Public Safety Academy Housing, Inc. receives a monthly lease payment in the amount of \$62,500 through October 31, 2019, then increased to \$62,750 for the remainder of the fiscal year, for its mortgage payment and operating expenses.

By design, Public Safety Academy Housing, Inc. was limited in its establishment to obtaining the financing and constructing the housing facility, with all post completion activities to be the responsibility of the College. Accordingly, 2020 financial activities consist of monthly lease receipts, mortgage payments, and the recognition of certain costs (depreciation) incurred during prior years but recognized as current year expenses. The nature of Public Safety Academy Housing, Inc.'s future activities can be expected to remain consistent with those of the 2020 fiscal year.

See independent auditors' report.

PUBLIC SAFETY ACADEMY HOUSING, INC.
STATEMENTS OF FINANCIAL POSITION
March 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ <u>5,838</u>	\$ <u>11,715</u>
TOTAL CURRENT ASSETS	5,838	11,715
PROPERTY AND EQUIPMENT, Net	<u>5,436,642</u>	<u>5,690,092</u>
	<u>\$ 5,442,480</u>	<u>\$ 5,701,807</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Current portion of mortgage notes payable	\$ <u>598,881</u>	\$ <u>563,880</u>
TOTAL CURRENT LIABILITIES	598,881	563,880
LONG-TERM LIABILITIES		
Mortgage notes payable	<u>2,930,062</u>	<u>3,590,402</u>
TOTAL LIABILITIES	3,528,943	4,154,282
NET ASSETS		
Invested in capital assets, net of related debt	1,907,699	1,535,810
Unrestricted	<u>5,838</u>	<u>11,715</u>
	<u>1,913,537</u>	<u>1,547,525</u>
	<u>\$ 5,442,480</u>	<u>\$ 5,701,807</u>

See accompanying notes.

PUBLIC SAFETY ACADEMY HOUSING, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
Years Ended March 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUE		
Lease income	\$ 751,250	\$ 747,500
OPERATING EXPENSES		
Depreciation	253,450	253,450
Contractual services	7,221	7,242
Materials and supplies	<u>-</u>	<u>41</u>
	<u>260,671</u>	<u>260,733</u>
OPERATING INCOME	490,579	486,767
NONOPERATING EXPENSE		
Interest expense	<u>124,567</u>	<u>154,768</u>
CHANGES IN NET ASSETS	366,012	331,999
BEGINNING NET ASSETS	<u>1,547,525</u>	<u>1,215,526</u>
ENDING NET ASSETS	\$ <u>1,913,537</u>	\$ <u>1,547,525</u>

See accompanying notes.

PUBLIC SAFETY ACADEMY HOUSING, INC.
STATEMENTS OF CASH FLOWS
Years Ended March 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Rents and fees collected	\$ 751,250	\$ 747,500
Payments to vendors	(7,221)	(7,283)
Payments for interest expense	(124,567)	(154,768)
NET CASH PROVIDED BY OPERATING ACTIVITIES	619,462	585,449
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal payments on long-term debt	(625,339)	(592,341)
NET CASH USED IN FINANCING ACTIVITIES	(625,339)	(592,341)
NET DECREASE IN CASH	(5,877)	(6,892)
CASH AT BEGINNING OF YEAR	<u>11,715</u>	<u>18,607</u>
CASH AT END OF YEAR	\$ <u>5,838</u>	\$ <u>11,715</u>
RECONCILIATION OF CHANGES IN NET ASSETS TO CASH PROVIDED BY OPERATING ACTIVITIES		
Changes in net assets	\$ 366,012	\$ 331,999
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation	<u>253,450</u>	<u>253,450</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>619,462</u>	\$ <u>585,449</u>

See accompanying notes.

PUBLIC SAFETY ACADEMY HOUSING, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Formation and Nature of Business - Public Safety Academy Housing, Inc. (the "Organization") was incorporated on February 26, 2003 as a direct support organization of Tallahassee Community College (the "College"), within the meaning of Section 240.331, Florida Statutes, or any successor provision. The Organization was formed, among other purposes, to make available housing to participants in programs affiliated with the Florida Public Safety Institute. At the direction of the Board of Trustees of Tallahassee Community College, income derived by the Organization, subject to the assignment of revenue and other amounts derived from the operation of the facility, may be transferred to the Tallahassee Community College. The Organization is a component unit of Tallahassee Community College and is included in the College's annual report.

A summary of significant accounting policies follows.

Basis of Accounting - The Organization follows financial reporting requirements for enterprise funds, which use the accrual basis of accounting. Under this method, revenue is recorded when earned and expenses are recognized when incurred.

Property and Equipment - Cost directly associated with the construction of the housing complex, including interest incurred from financing during the construction period is capitalized to the cost of the building, and depreciation is provided over the building's estimated life of thirty-nine (39) years on a straight line basis.

Furniture and equipment with a value of or costing over \$500 is recorded at cost and depreciated over its estimated useful life of five (5) to seven (7) years on a straight line basis.

Income Taxes - The Organization is exempt from income taxes on income from related activities under Section 501(c)(3) of the U.S. Internal Revenue Code and corresponding state tax law. Accordingly, no provision has been made for federal or state income taxes. Additionally, the Organization has been determined not to be a private foundation under Section 509(a) of the Internal Revenue Code.

The Organization has reviewed and evaluated the relevant technical merits of each of its tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the financial statements of the Organization.

Cash Equivalents - For purposes of the statement of cash flows, all highly liquid instruments with a maturity of three (3) months or less are considered to be cash equivalents.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

PUBLIC SAFETY ACADEMY HOUSING, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Election to Apply FASB Accounting Standards Codification - The Organization has elected to apply all FASB Accounting Standards Codification, except for those that conflict with GASB pronouncements, as permitted by GASB Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA pronouncements."

Subsequent Events - Management has performed an analysis of the activities and transactions subsequent to March 31, 2020, to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended March 31, 2020. Management has performed their analysis through the date of this report.

NOTE 2 - RELATED PARTY TRANSACTIONS

On May 21, 2004, the College entered into a long-term lease to rent ten (10) acres of land to the Organization in order to build the housing complex. Terms of the lease grants the Organization the use of the land for a ninety-nine (99) year term at less than fair market value rates of \$1 each year, paid in advance.

In November 2005, the Organization executed an agreement with the College to operate the housing complex. Terms of the agreement include monthly lease revenue amounting to \$62,500 through October 31, 2019, then increased to \$62,750 for the remainder of the fiscal year, with automatic annual lease renewals unless thirty (30) day prior notice of cancellation is given by either party. Total lease income earned amounted to \$751,250 and \$747,500 for the years ended March 31, 2020 and 2019, respectively.

NOTE 3 - PROPERTY AND EQUIPMENT

Property and equipment as of March 31, 2020 and 2019, is summarized as follows:

	<u>2020</u>	<u>2019</u>
Building	\$ 8,491,790	\$ 8,491,790
Furniture and equipment	<u>592,650</u>	<u>592,650</u>
	9,084,440	9,084,440
Accumulated depreciation	<u>(3,647,798)</u>	<u>(3,394,348)</u>
	<u>\$ 5,436,642</u>	<u>\$ 5,690,092</u>

Depreciation expense for the years ended March 31, 2020 and 2019 amounted to \$253,450 for each year.

PUBLIC SAFETY ACADEMY HOUSING, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTES 4 - MORTGAGE NOTES PAYABLE

Mortgage notes payable as of March 31, 2020 and 2019, were as follows:

	<u>2020</u>	<u>2019</u>
<p>\$6,017,876 refinanced mortgage note payable executed November 10, 2014 with Gadsden County, Florida and assigned to a commercial lender; bearing interest at 2.75% through December 31, 2017, then at 3.34% until August 31, 2019, and thereafter a floating rate equal to 70% of the prime rate of JPMorgan Chase Bank, with a floor in all cases of 2.45%; payable in monthly installments of principal and interest, maturing June 1, 2025. The note is collateralized by a leasehold mortgage in real estate and first priority security interest in all personal property located at the facility. Note is also collateralized by assignment of rents and leases related to housing facility.</p>	\$ 3,168,375	\$ 3,730,688
<p>\$575,000 mortgage note payable executed November 10, 2014, with Gadsden County, Florida and assigned to a commercial lender. The note bears interest at 3.99% until August 31, 2019, and thereafter a floating rate equal to 70% of the prime rate of JPMorgan Chase Bank, with a floor in all cases of 3.25%; payable in monthly installments of principal and interest; maturing June 1, 2025. The note is collateralized by a leasehold mortgage in real estate and first priority security interest in all personal property located at the facility. Note is also collateralized by assignment of rents and leases related to housing facility.</p>	<u>360,568</u> 3,528,943	<u>423,594</u> 4,154,282
<p>Less current portion</p>	(<u>598,881</u>)	(<u>563,880</u>)
	\$ <u>2,930,062</u>	\$ <u>3,590,402</u>

PUBLIC SAFETY ACADEMY HOUSING, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTES 4 - MORTGAGE NOTES PAYABLE (Continued)

As of March 31, 2020, the scheduled maturities of the mortgage notes payable were as follows:

	<u>Principal</u>	<u>Interest</u>
March 31, 2021	\$ 598,881	\$ 83,987
2022	659,144	66,713
2023	678,643	49,759
2024	698,651	32,304
2025	719,417	14,310
Thereafter	<u>174,207</u>	<u>710</u>
	<u>\$ 3,528,943</u>	<u>\$ 247,783</u>

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W. FREDERICK THOMSON, C.P.A.

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

Board of Directors
Public Safety Academy Housing, Inc.
Havana, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Public Safety Academy Housing, Inc. (a Florida nonprofit organization), which comprise the statements of financial position as of March 31, 2020 and 2019, and the related statements of activities and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements and have issued our report thereon dated September 11, 2020.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Public Safety Academy Housing, Inc.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Public Safety Academy Housing, Inc.'s internal control. Accordingly we do not express an opinion on the effectiveness of Public Safety Academy Housing, Inc.'s internal control.

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

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

Compliance and Other Matters

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

Purpose of This Report

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

Thomson Black & Lynch Company

Tallahassee, Florida
September 11, 2020

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OF COUNSEL
W. FREDERICK THOMSON, C.P.A.

August 24, 2020

To the Board of Directors
Tallahassee Community College Foundation, Inc.
Tallahassee, Florida

We have audited the financial statements of Tallahassee Community College Foundation, Inc. (the "Foundation") for the years ended March 31, 2020 and 2019, and have issued our report thereon dated August 24, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated April 10, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tallahassee Community College Foundation, Inc. are described in Note 1 to the financial statements. Accounting policies have been updated for the Implementation of Accounting Standard Update (ASU) 2016-14, *Presentation of Financial Statements of Not-For-Profit Entities*. We noted no transactions entered into by the Foundation during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The allowance for collection losses on unconditional promises to give in the amount of \$53,899 and \$77,154, as of March 31, 2020 and 2019, respectively, is an estimate by management on its expected ability to collect outstanding receivables recorded at its years ended.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We experienced no difficulties encountered in performing the audit except the following:

Various adjusting journal entries were necessary in order to prepare the financial statements in accordance with Generally Accepted Accounting Principles, a schedule of which is attached.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 24, 2020

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Foundation's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

There were current year management recommendations required to be communicated in a separate letter titled Management Letter for the fiscal year ended March 31, 2020.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Foundation's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Tallahassee Community College Foundation, Inc.

August 24, 2020

Page 3

This information is intended solely for the use of the board and management of Tallahassee Community College Foundation, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Thomson Block Agent Company

August 24, 2020

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W. FREDERICK THOMSON, C.P.A.

MANAGEMENT LETTER

Board of Directors
Tallahassee Community College Foundation, Inc.
Tallahassee, Florida

In planning and performing our audit of the financial statements of Tallahassee Community College Foundation, Inc. (the "Foundation") as of and for the years ended March 31, 2020 and 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Foundation's internal control as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control.

However, during our audits, we have become aware of matters that are an opportunity for strengthening internal control and operating efficiency. This letter does not affect our report dated August 24, 2020, on the financial statements of the Foundation.

We will review the status of these comments during our next audit engagement. We have already discussed these matters previously with the audit committee and with certain Foundation personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing any recommendations. Our comments are summarized as follows:

Prior Year's Recommendations

1. **Inter-fund Transfers (RESOLVED)** - In prior years, we noted transfers that were recorded to revenue and expense accounts instead of utilizing the transfer accounts. Because of this, revenue and expenses were misstated due to these adjustments. We recommended that management use the transfer accounts when performing inter-fund transfers. Additionally, in the prior year, we noted a transfer of \$100,000 of cash from non-endowed investments to the endowed investment pool that used the transfer funds account. Transfers of assets within the same fund do not require use of the transfer accounts. We continue to recommend that management use the transfer accounts when transferring assets between funds.

2. GAAP Adjusting Entries - In the prior year, various adjusting journal entries were required for the financial statements to be in accordance with Generally Accepted Accounting Principles. We recommended that management review these areas at year end and perform the necessary adjustments to close the books for GAAP basis financial statements. In the current year, adjusting entries were required in the following various categories:

- a. Reconciling net assets with prior year audited financial statements
- b. Reconciling pledge balance with Raisers Edge software and recording for change in time value of money and allowance for doubtful accounts

We continue to recommend that management review these areas at year end and perform the necessary adjustments to close the books for GAAP basis financial statements.

3. Update and Review Endowment Investment Allocation (RESOLVED) - In the prior year, we identified investment earnings of \$88,856 that had not been allocated to accumulated gains and term endowment funds. This resulted in negative fund balances in some accounts. Management approved an adjustment to allocate these earnings to the accumulated gains and term endowment funds within the current year.

Current Year's Recommendations

1. Review of Endowment Allocations - In the current year, we discovered that when endowment allocations are performed there is not an authorization review or sign-off of the allocation, only of the investment reconciliation. In addition, there is no review to ensure that all endowment funds are included in the allocation. We recommend that each endowment allocation entry be reviewed and approved and that reports are run monthly to ensure that all endowed funds are included in the allocation entry.

We wish to thank the Executive Director and her staff for their support and timely assistance during our audit.

The report is intended solely for the information and use of the Board of Directors, management, and others within the Foundation and is not intended to be and should not be used by anyone other than these specified parties.

Thomson Block Impact Company

Tallahassee, FL
August 24, 2020

**TALLAHASSEE COMMUNITY COLLEGE
FOUNDATION, INC.
Tallahassee, Florida**

FINANCIAL STATEMENTS

Years Ended March 31, 2020 and 2019

CONTENTS

INDEPENDENT AUDITORS' REPORT	1 - 2
FINANCIAL STATEMENTS	
Statements of Financial Position	3
Statements of Activities	4
Statement of Functional Expenses 2020	5
Statement of Functional Expenses 2019	6
Statements of Cash Flows	7 - 8
Notes to Financial Statements	9 - 19
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	20 - 21

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OF COUNSEL
W. FREDERICK THOMSON, C.P.A.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Tallahassee Community College Foundation, Inc.
Tallahassee, Florida

We have audited the accompanying financial statements of Tallahassee Community College Foundation, Inc. (a Florida non-profit organization) which comprise the statements of financial position as of March 31, 2020 and 2019, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Accordingly, we express no such opinion. An audit also includes evaluation of the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tallahassee Community College Foundation, Inc. as of March 31, 2020 and 2019, and the changes in net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2020, on our consideration of Tallahassee Community College Foundation, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tallahassee Community College Foundation, Inc.'s internal control over financial reporting and compliance.



Tallahassee, Florida
August 24, 2020

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
STATEMENTS OF FINANCIAL POSITION
Years Ended March 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 104,455	\$ 31,456
Non-endowed investments	1,988,729	2,122,631
Due from Tallahassee Community College	-	10,962
Contributions receivable, net	1,074,297	1,421,059
Prepaid expenses	2,400	7,400
Cash restricted for endowment purposes	43,291	164,098
Investments restricted for endowment purposes	12,111,165	13,104,597
Land held for sale, investment, and development	325,000	636,000
Collectibles and other assets	<u>25,655</u>	<u>33,231</u>
	<u>\$ 15,674,992</u>	<u>\$ 17,531,434</u>
<u>LIABILITIES AND NET ASSETS</u>		
Accounts payable	\$ 44,654	\$ 69,204
Deferred revenue	<u>-</u>	<u>2,850</u>
	44,654	72,054
Net Assets:		
Without donor restrictions	889,041	846,200
With donor restrictions	<u>14,741,297</u>	<u>16,613,180</u>
	<u>15,630,338</u>	<u>17,459,380</u>
	<u>\$ 15,674,992</u>	<u>\$ 17,531,434</u>

See accompanying notes.

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
STATEMENTS OF ACTIVITIES
Years Ended March 31, 2020 and 2019

	2020			2019		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE, GAINS & OTHER						
In-kind contributions	\$ 604,039	\$ -	\$ 604,039	\$ 736,249	\$ -	\$ 736,249
Non-cash contributions	-	43,076	43,076	-	123,056	123,056
Investment income, net	15,722	(1,433,562)	(1,417,840)	63,641	7,838	71,479
Private contributions	44,295	935,051	979,346	57,541	1,226,945	1,284,486
Miscellaneous	5,422	26,925	32,347	36,945	25,999	62,944
Special events	204,808	-	204,808	189,014	-	189,014
Net assets released from restrictions:						
Satisfaction of program restrictions	1,311,841	(1,311,841)	-	1,064,912	(1,064,912)	-
Satisfaction of time restrictions	104,324	(104,324)	-	64,962	(64,962)	-
Transfers	27,208	(27,208)	-	(145,848)	145,848	-
	<u>2,317,659</u>	<u>(1,871,883)</u>	<u>445,776</u>	<u>2,067,416</u>	<u>399,812</u>	<u>2,467,228</u>
EXPENSES						
Educational activities	1,422,670	-	1,422,670	1,382,980	-	1,382,980
General and administrative expenses	630,343	-	630,343	548,611	-	548,611
Development activities	221,805	-	221,805	255,608	-	255,608
	<u>2,274,818</u>	<u>-</u>	<u>2,274,818</u>	<u>2,187,199</u>	<u>-</u>	<u>2,187,199</u>
CHANGE IN NET ASSETS	42,841	(1,871,883)	(1,829,042)	(119,783)	399,812	280,029
BEGINNING NET ASSETS	846,200	16,613,180	17,459,380	965,983	16,213,368	17,179,351
ENDING NET ASSETS	<u>\$ 889,041</u>	<u>\$ 14,741,297</u>	<u>\$ 15,630,338</u>	<u>\$ 846,200</u>	<u>\$ 16,613,180</u>	<u>\$ 17,459,380</u>

See accompanying notes.

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended March 31, 2020

	2020			
	Educational Activities	General and Administrative	Development Activities	Total
Scholarships	\$ 502,668	\$ -	\$ -	\$ 502,668
Academic and athletic support	445,286	20,281	213	465,780
Personnel services	261,775	116,398	54,508	432,681
Materials and supplies	132,726	48,821	34,725	216,272
Contract services	10,178	127,304	58,769	196,251
Hospitality and event expenses	40,494	17,795	36,849	95,138
Honoraria and awards	11,684	45,090	5,933	62,707
Facility costs	-	60,583	-	60,583
Professional fees	-	56,941	-	56,941
Advertising	7,031	13,361	13,514	33,906
Miscellaneous expenses	-	32,251	1,096	33,347
Printing and postage	1,648	16,336	5,737	23,721
Bad debt	-	21,065	-	21,065
Rental	1,145	14,495	4,950	20,590
Travel	2,964	11,919	4,099	18,982
Business meeting expense	4,135	8,164	844	13,143
Dues and subscriptions	411	5,809	568	6,788
Bank fees	-	6,297	-	6,297
Insurance	-	5,617	-	5,617
Training expense	525	952	-	1,477
Licenses	-	864	-	864
	<u>\$ 1,422,670</u>	<u>\$ 630,343</u>	<u>\$ 221,805</u>	<u>\$ 2,274,818</u>

See accompanying notes.

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended March 31, 2019

	2019			
	Educational Activities	General and Administrative	Development Activities	Total
Scholarships	\$ 571,580	\$ -	\$ -	\$ 571,580
Academic and athletic support	404,582	1,233	-	405,815
Personnel services	315,634	187,101	89,168	591,903
Materials and supplies	14,649	20,646	15,725	51,020
Contract services	17,821	106,363	48,198	172,382
Hospitality and event expenses	7,512	25,583	54,767	87,862
Honoraria and awards	30,228	911	2,636	33,775
Facility costs	-	60,583	-	60,583
Professional fees	-	35,630	-	35,630
Advertising	1,240	10,030	22,136	33,406
Miscellaneous expenses	500	28,868	2,612	31,980
Printing and postage	3,823	17,487	10,925	32,235
Bad debt	-	15,599	-	15,599
Rental	1,278	1,853	4,307	7,438
Travel	6,890	11,151	1,776	19,817
Business meeting expense	643	9,121	3,313	13,077
Dues and subscriptions	2,023	3,095	45	5,163
Bank fees	-	5,608	-	5,608
Insurance	-	6,176	-	6,176
Training expense	4,577	1,573	-	6,150
Licenses	-	-	-	-
	<u>\$ 1,382,980</u>	<u>\$ 548,611</u>	<u>\$ 255,608</u>	<u>\$ 2,187,199</u>

See accompanying notes.

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
STATEMENTS OF CASH FLOWS
Years Ended March 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Support from private and public	\$ 1,152,245	\$ 1,149,276
Investments, net of fees	<u>331,912</u>	<u>443,549</u>
	1,484,157	1,592,825
Payments for scholarships and suppliers	(<u>1,639,678</u>)	(<u>1,267,748</u>)
CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	(155,521)	325,077
CASH FLOWS FROM INVESTING ACTIVITIES		
Net purchases of investments	(15,361,997)	(1,344,387)
Gross sales and purchases	14,950,579	448,378
Proceeds from sale of land held for investment	<u>100,000</u>	<u>-</u>
CASH USED IN INVESTING ACTIVITIES	(311,418)	(896,009)
CASH FLOW FROM FINANCING ACTIVITIES		
Contributions restricted for investment endowment	<u>419,131</u>	<u>708,233</u>
CASH PROVIDED BY FINANCING ACTIVITIES	<u>419,131</u>	<u>708,233</u>
(DECREASE) INCREASE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	(47,808)	137,301
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH AT BEGINNING OF YEAR	<u>195,554</u>	<u>58,253</u>
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH AT END OF YEAR	\$ <u>147,746</u>	\$ <u>195,554</u>

See accompanying notes.

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
STATEMENTS OF CASH FLOWS (Continued)
Years Ended March 31, 2020 and 2019

	2020	2019
RECONCILIATION OF CHANGE IN NET ASSETS TO CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES:		
Change in net assets	\$(1,829,042)	\$ 280,029
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Unrealized loss on investments	1,792,316	1,144,982
Realized gain on sale of investments	(253,564)	(772,912)
Realized loss on sale of land held for sale, investment, and development	211,000	-
Non-cash contributions	7,576	117,196
(Increase) decrease in:		
Prepaid expenses	5,000	500
Due from Tallahassee Community College	10,962	-
Contributions receivable	346,762	275,793
Increase (decrease) in:		
Accounts payable	(24,550)	(13,418)
Deferred revenue	(2,850)	1,140
Contributions restricted for investment endowment	(419,131)	(708,233)
CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	\$(155,521)	\$ 325,077
SUPPLEMENTARY NON-CASH DISCLOSURE:		
Prepaid gift cards	\$ 22,000	22,000
Gift cards distributed to students	(29,576)	(16,196)
Equipment, furniture, and supplies	11,076	-
Equipment, furniture, and supplies gifted to College	(11,076)	-
Artwork	10,000	6,500
Artwork gifted to College	(10,000)	(6,500)
Dentistry equipment	-	17,784
Dentistry equipment gifted to College	-	(17,784)
Theatre equipment	-	1,960
Theatre equipment gifted to College	-	(1,960)
Mine safety program equipment and conference	-	29,499
Mine safety program equipment and conference gifted to College	-	(29,499)
Classroom renovations	-	45,312
Classroom renovations gifted to College	-	(45,312)
Land gifted to College	-	(123,000)
	<u>\$(7,576)</u>	<u>\$(117,196)</u>

See accompanying notes.

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities - Tallahassee Community College Foundation, Inc. (the “Foundation”) was incorporated on February 23, 1981, as a Florida non-profit corporation under the provisions of 1004.70 Florida Statutes - Community College Direct Support Organizations. The Foundation was organized to aid the advancement of Tallahassee Community College (the “College”) and to support attending students by means of academic scholarships and student loans. The Foundation receives revenue primarily from private contributions, donated services from the college, fund raising events, and earnings from its managed investment pools.

A summary of the Foundation's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Basis of Accounting and Presentation - The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the Foundation’s net assets and changes thereto are classified and reported as follows:

- Net assets without donor restrictions - consists of amounts that are available for use in carrying out the supporting activities of the Foundation and are not subject to donor-imposed stipulations.
- Net assets with donor restrictions - consists of amounts that are available for the purposes restricted by donors and grantors, a time restriction, or to be held in perpetuity with earnings restricted for a specific purpose. When a restriction is satisfied, the associated amount is reclassified from net assets with donor restrictions to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Land - Land consists of real property donated to the Foundation, recorded at its fair market value at date of contribution, and adjusted for impaired values.

Collectibles - Inexhaustible collectibles consist of silver trays and paintings and are valued at their fair market value at the date of the gifts. Collectibles that are exhaustible are capitalized and included with other assets in the financial statements.

Income Taxes - The Foundation is exempt from income taxes on income from related activities under Section 501(c)(3) of the U.S. Internal Revenue Code and corresponding state tax law. Accordingly, no provision has been made for federal or state income taxes. Additionally, the Foundation has been determined not to be a private foundation under Section 509(a) of the Internal Revenue Code.

Due to its tax-exempt status, the Foundation is not subject to U.S. federal income tax or state income tax. The Foundation’s Form 990 has not been subject to examination by the Internal Revenue Service or the state of Florida for the last three (3) years. The Foundation does not expect the total amount of unrecognized tax benefits to significantly change in the next twelve (12) months.

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Foundation recognizes interest and/or penalties related to income tax matters in income tax expense. The Foundation did not have any amounts accrued for interest and penalties at March 31, 2020 and 2019.

Advertising Costs - The Foundation expenses advertising costs as incurred.

Cash Equivalents - For purposes of the statement of cash flows, the Foundation considers all highly liquid instruments with a maturity of three (3) months or less to be cash, cash equivalents, or restricted cash.

The following are amounts for cash, cash equivalents, and restricted cash reported within the statement of financial position that sum to the total of the same such amounts shown in the statement of cash flows:

	2020	2019
Cash and cash equivalents	\$ 104,455	\$ 31,456
Cash restricted for endowment purposes	43,291	164,098
	\$ 147,746	\$ 195,554

Investment Income - Unless stipulated by donor agreement, investment income earned on investments held with donor restrictions is recognized as investment income without restriction.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses - The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and changes in net assets. In-kind salaries and benefits provided by the College are allocated on management's estimate of time and effort. All other expenses are recorded based on the nature of the expense directly related to the functional category.

Fair Value of Financial Instruments - The Foundation's carrying amount for its financial instruments, which include cash, investments, receivables, and accounts payable, approximates fair value.

Subsequent Events - Management has performed an analysis of the activities and transactions subsequent to March 31, 2020, to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended March 31, 2020. Management has performed their analysis through the date of this report.

Reclassifications - Certain reclassifications have been made to the prior year financial statements in order for them to be in conformity with the current year presentation.

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTE 2 - RELATED PARTY TRANSACTIONS

Personnel and certain facility costs are provided to the Foundation by the College. For the years ended March 31, 2020 and 2019, the Foundation has recorded these donated services at \$432,681 and \$591,903 for personnel services, \$60,583 and \$60,583 for facility costs, and \$110,775 and \$83,763 for other office expenses, respectively.

NOTE 3 - CONTRIBUTIONS RECEIVABLE

Contributions receivable consist of unconditional promises to give for the Foundation's Major Gifts Campaign and College Employee Giving Program. The present value of estimated future cash flows has been calculated using a discount rate of 3.25% and 5.55%, after providing for collection losses for the years ended March 31, 2020 and 2019, respectively. A summary of contributions to be collected follows:

	2020	2019
In one year or less	\$ 847,394	\$ 707,151
Between one year and ten years	294,514	863,188
	1,141,908	1,570,339
Less:		
Allowance for collection losses	(53,899)	(77,154)
Discounts for time-value of money	(13,712)	(72,126)
	\$ 1,074,297	\$ 1,421,059

The Foundation is the beneficiary of conditional promises to give. A conditional promise requires a future event to take place before the promise becomes binding on the donor. Typically, the Foundation has no control over the required event. As of March 31, 2020 and 2019, the Foundation was the beneficiary of various promises to give that did not meet recognition criteria of approximately \$3,478,631 and \$3,346,298, respectively. No receivable was recorded for these conditional pledges, nor was future support recognized.

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTE 4 - INVESTMENTS

Investments are carried at fair value; realized and unrealized gains and losses are reflected in investment income, net, in the statement of activities.

The following are the major types of investments held by the Foundation at March 31:

	<u>2020</u>	<u>2019</u>
Investment pool	\$ 12,111,165	\$ 13,104,597
Bond mutual and exchange traded funds	1,988,729	1,944,416
Money market funds	-	178,212
State Board of Administration funds	-	<u>3</u>
	<u>\$ 14,099,894</u>	<u>\$ 15,227,228</u>

March 31, 2020

Investment pool consists of 93% in mutual funds, 0% in exchange traded products, 6% in FEG pooled investment funds, and less than 1% in demand deposits as of March 31, 2020.

March 31, 2019

Investment pool consists of 56% in mutual funds, 36% in exchange traded products, 7% in FEG pooled investment funds, and less than 1% in demand deposits as of March 31, 2019.

State Board of Administration funds consist of 100% in variable and fixed rate corporate commercial paper and notes as of March 31, 2019.

The investment return, which is included in revenue and support as a component of investment income, is composed of the following for the years ended March 31:

	<u>2020</u>	<u>2019</u>
Interest and dividends income	\$ 379,564	\$ 499,704
Net realized gain on sales of investments	253,564	772,912
Net unrealized loss on investments	(1,792,316)	(1,144,982)
Investment fees	(47,652)	(56,155)
Realized loss on land sale	<u>(211,000)</u>	<u>-</u>
	<u>\$ (1,417,840)</u>	<u>\$ 71,479</u>

The various investments in securities, mutual funds, and other investments are exposed to a variety of uncertainties, including interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is possible that changes in the values of these investments could occur in the near term. Such changes could materially affect the amounts reported in the financial statements of the Foundation.

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTE 5 - FAIR VALUE MEASUREMENTS

The FASB guidance on fair value measurements defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in the Foundation's principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

This guidance establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

The guidance describes three levels of inputs that may be used to measure fair value:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Foundation has the ability to access as of the measurement date. The fair values of debt and equity investments that are readily marketable are determined by obtaining quoted prices from nationally recognized securities exchanges.

- Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data. The fair values of the Foundation's Level 2 closely-managed investment funds and land held for sale and investment are based on program management's estimate of the underlying value of the net assets and market appraisals of similar assets, respectively.

- Level 3: Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)

Financial and nonfinancial assets and liabilities measured at fair value on a recurring and nonrecurring basis are summarized below:

	Fair Value Measurements at March 31, 2020			
	Level 1	Level 2	Level 3	Total
Investments restricted for endowment purposes:				
Money market funds	\$ 68,116	\$ -	\$ -	\$ 68,116
Domestic equity securities	5,801,913	-	-	5,801,913
International equity securities	3,891,392	-	-	3,891,392
Domestic bond mutual funds	1,092,268	-	-	1,092,268
International bond mutual funds	470,931	-	-	470,931
FEG pooled investments	<u>-</u>	<u>786,545</u>	<u>-</u>	<u>786,545</u>
Total investments restricted for endowment purposes	11,324,620	786,545	-	12,111,165
Non-endowed investments:				
Equity mutual funds	435,514	-	-	435,514
Bond mutual and ETFs	<u>1,553,215</u>	<u>-</u>	<u>-</u>	<u>1,553,215</u>
Total non-endowed investments	1,988,729	-	-	1,988,729
Nonfinancial assets:				
Land	<u>-</u>	<u>325,000</u>	<u>-</u>	<u>325,000</u>
Total assets	<u>\$ 13,313,349</u>	<u>\$ 1,111,545</u>	<u>\$ -</u>	<u>\$ 14,424,894</u>

	Fair Value Measurements at March 31, 2019			
	Level 1	Level 2	Level 3	Total
Investments restricted for endowment purposes:				
Money market funds	\$ 105,533	\$ -	\$ -	\$ 105,533
Domestic equity securities	8,527,387	-	-	8,527,387
International equity securities	3,614,331	-	-	3,614,331
FEG pooled investment funds	<u>-</u>	<u>857,346</u>	<u>-</u>	<u>857,346</u>
Total investments restricted for endowment purposes	12,247,251	857,346	-	13,104,597
Non-endowed investments:				
Money market funds	178,212	-	-	178,212
Bond mutual and ETFs	1,944,416	-	-	1,944,416
Commercial paper and notes	<u>-</u>	<u>3</u>	<u>-</u>	<u>3</u>
Total non-endowed investments	2,122,628	3	-	2,122,631
Nonfinancial assets:				
Land	<u>-</u>	<u>636,000</u>	<u>-</u>	<u>636,000</u>
Total assets	<u>\$ 14,369,879</u>	<u>\$ 1,493,349</u>	<u>\$ -</u>	<u>\$ 15,863,228</u>

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTE 6 - LAND HELD FOR SALE, INVESTMENT, AND DEVELOPMENT

Land held for sale, investment, and development currently consists of one (1) parcel of real property. As market conditions change, the parcel's appraised value can suffer impairment losses from the determined fair market value recorded at date of donation. Prior year additions consisted of a parcel donated to the Foundation, the disposition of which is restricted to Foundation use until May 1, 2020, after which it may be sold, and the proceeds restricted to use in promotion and funding of higher education efforts of children graduating from Wakulla County Schools. During the current year, the Foundation sold the parcel located at Lake Shore Drive and Sharer Road. A summary of land held for sale, investment, and development is as follows:

	<u>2020</u>	<u>2019</u>
Approximately forty-eight (48) acres, Dr. MLK Jr. Road, Crawfordville, Florida	\$ 605,000	\$ 605,000
Approximately thirty-five (35) acres, Lake Shore Drive and Sharer Road	-	934,000
Impairment loss	(<u>280,000</u>)	(<u>903,000</u>)
	\$ <u>325,000</u>	\$ <u>636,000</u>

NOTE 7 - BOARD DESIGNATED NET ASSETS WITHOUT RESTRICTION

On January 26, 2012, the Board unanimously approved the designation of \$500,000 from net assets without restriction to the HPE Surgical Technology Program and the Ghazvini Fund in the amounts of \$404,500 and \$95,500, respectively, for the purpose of funding and supporting the College's healthcare initiative program. As of March 31, 2020 and 2019, board designated net assets without restriction remaining for the HPE Surgical Technology Program and the Ghazvini Fund amounted to \$102,695 for each year, respectively.

NOTE 8 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of March 31, 2020 and 2019, are restricted for the following purposes:

	<u>2020</u>	<u>2019</u>
Subject to expenditure for specified purpose:		
Scholarships and grants	\$ 818,576	\$ 998,022
Academic, student programs and support	1,464,593	1,126,848
Land	-	311,000
Pledges receivable with purpose restrictions, net	<u>720,019</u>	<u>869,438</u>
	3,003,188	3,305,308
Subject to the passage of time:		
Pledges receivable without restrictions, net	121,724	161,617
Land	<u>325,000</u>	<u>325,000</u>
	446,724	486,617

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTE 8 - NET ASSETS WITH DONOR RESTRICTIONS (Continued)

Subject to spending policy and appropriation:		
Accumulated gains and term endowments	3,153,589	5,168,429
Pledges receivable to be held in perpetuity, net	232,554	390,005
Endowment funds restricted in perpetuity	<u>7,905,242</u>	<u>7,262,821</u>
	<u>11,291,385</u>	<u>12,821,255</u>
 TOTAL NET ASSETS WITH DONOR RESTRICTIONS	 \$ <u>14,741,297</u>	 \$ <u>16,613,180</u>

NOTE 9 - ENDOWMENTS

The Foundation's endowments consist of one hundred thirty (130) donor restricted funds. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. Donor-restricted endowments are classified as net assets with donor restrictions.

Interpretation of Relevant Law - Florida has adopted the Uniform Prudent Management of Institutional Funds Act (UPMIFA), which became effective on July 1, 2012. Unless a donor imposes a restriction to the contrary, all endowment funds at the Foundation adhere to the spending policy adopted by the Foundation's Board of Directors. Although UPMIFA does not preclude the Foundation from spending below the original gift value of donor-restricted endowments, the Foundation considers a fund to be "underwater" if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Foundation has adopted a policy to not spend from "underwater" endowments unless directed otherwise by the donor.

With regard to donor restricted endowments, the Foundation respects and enforces the donor's restriction to preserve the historic gift value of the fund.

Endowment Spending Policy - The maximum endowment spending is equal to 4% of a five (5) year moving average of endowment fund balances starting from the most recent calendar year end. If an endowment does not have five (5) years of historical returns, then the calendar year end balance would be averaged to the extent available. The payout is subject to the following provisions:

1. No disbursement will be made if the endowment fund balance is less than corpus, defined as donor restricted contributions to be held in perpetuity, at the time of the spending calculation.
2. The endowment spending payout is limited to the lesser of the maximum endowment spending calculated above, or the amount by which the endowment fund balance exceeds corpus.

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTE 9 - ENDOWMENTS (Continued)

Endowment Investment Policy - The endowment investment policy adopted by the Foundation's Board of Directors seeks long-term growth of principal to preserve and grow Foundation assets, cover expenses, and maintain the approved spending rate of the funds. The Foundation maximizes the probability that the funds will meet or exceed an annualized target rate of return, adjusted for inflation, by having a target rate of return equal to the Board-adopted spending policy's percentage amount plus inflation and expenses. The Board of Directors considers and seeks to minimize appropriate risks when overseeing the funds managed by its contracted investment advisor and selecting its investment strategies. The strategies for achieving the Foundation's investment objectives include a well-diversified portfolio, target allocations in each investment category, guidelines and restricted investments, benchmarks for performance of each asset class, low fees, performance measurement, regular monitoring, and detailed reports.

Endowment net assets composition by type of fund as of March 31, 2020:

	With Donor Restrictions		
	Original Gift Amount	Accumulated Gains and Other	Total Funds
Donor-restricted endowment funds	\$ 8,137,796	\$ 3,153,589	\$ 11,291,385
	With Donor Restrictions		
	Original Gift Amount	Accumulated Gains and Other	Total Funds
Endowment net assets, beginning of year	\$ 7,652,826	\$ 5,168,429	\$ 12,821,255
Investment return, net	-	(1,181,368)	(1,181,368)
Contributions	245,854	-	245,854
Transfers	239,116	(269,416)	(30,300)
Amounts appropriated for expenditure	-	(564,056)	(564,056)
	\$ 8,137,796	\$ 3,153,589	\$ 11,291,385

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTE 9 - ENDOWMENTS (Continued)

Endowment net assets composition by type of fund as of March 31, 2019:

	With Donor Restrictions		
	Original Gift	Accumulated	Total Funds
	Amount	Gains and Other	
Donor-restricted endowment funds	\$ <u>7,652,826</u>	\$ <u>5,168,429</u>	\$ <u>12,821,255</u>

	With Donor Restrictions		
	Original Gift	Accumulated	Total Funds
	Amount	Gains and Other	
Endowment net assets, beginning of year	\$ 7,062,118	\$ 5,673,596	\$ 12,735,714
Investment return, net	-	7,838	7,838
Contributions	590,708	-	590,708
Amounts appropriated for expenditure	-	(513,005)	(513,005)
	<u>\$ 7,652,826</u>	<u>\$ 5,168,429</u>	<u>\$ 12,821,255</u>

NOTE 10 – UNDERWATER ENDOWMENT FUNDS

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Foundation to retain as a fund of perpetual duration. Deficiencies of this nature exist in forty-two (42) donor-restricted endowment funds, which together have an original gift value of \$2,034,170, a current fair value of \$1,786,218, and a deficiency of \$247,952 as of March 31, 2020. These deficiencies resulted from unfavorable market fluctuations that occurred shortly after the investment of new contributions for donor-restricted endowment funds and continued appropriation for certain programs that was deemed prudent by the Board of Directors.

NOTE 11 - CONCENTRATIONS OF CREDIT RISK

The Foundation maintains demand deposits at a financial institution located in Leon County, Florida. As of March 31, 2020 and 2019, accounts are insured up to \$250,000 by the Federal Deposit Insurance Corporation or Security Investor Protection Corporation, or insured in full under Florida Statute Chapter 280, Security for Public Deposits. At March 31, 2020 and 2019, the Foundation's uninsured cash balances amounted to \$0 for each year, respectively.

TALLAHASSEE COMMUNITY COLLEGE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
March 31, 2020 and 2019

NOTE 12 - COMMITMENTS

As of March 31, 2020 and 2019, the Foundation maintains programmatic grant commitments to the College in the amounts of \$252,430 and \$222,675 for promises to give conditional upon the College's satisfaction of compliance with donor/grantor restrictions.

NOTE 13 - LIQUIDITY AND AVAILABILITY OF RESOURCES

The Foundation's financial assets available within one (1) year of the statements of financial position date for general expenditure are as follows:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 104,455	\$ 31,456
Add: Non-endowed investments	1,988,729	2,122,631
Add: Due from Tallahassee Community College	-	10,962
Add: Current portion of contributions receivable without restrictions, net	76,104	86,348
Add: Current portion of contributions receivable with purpose restrictions, net	<u>731,293</u>	<u>404,929</u>
	<u>\$ 2,900,581</u>	<u>\$ 2,656,326</u>

It is the Foundation's policy to employ cash at all times in short term cash equivalents to provide safety, liquidity and return. The Foundation regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment return of its available funds. The Foundation has various sources of liquidity at its disposal, including cash, cash equivalents, bond mutual funds and exchange traded funds.

For the purposes of analyzing resources available to meet general expenditures over a twelve (12) month period, the Foundation considers all expenditures related to its ongoing program activities, as well as the conduct of services undertaken to support those activities, to be general expenditures. Endowment spending and endowed assets are not included in this calculation, refer to Note 9 for information on the Endowment spending policy of the Foundation.

MEMBERS

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

TBL
THOMSON BROCK
LUGER & COMPANY

Certified Public Accountants and Business Advisors

HAROLD A. BROCK, JR., C.P.A.
FRED C. LUGER, C.P.A.
MATTHEW R. HANSARD, C.P.A.
ANN MARIE BACHMAN, C.P.A.
GREGORY J. COCHRAN, C.P.A.

JOHN K. KIRK, C.P.A.
KELLY VAZQUEZ, C.P.A.

OF COUNSEL
W. FREDERICK THOMSON, C.P.A.

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

To the Board of Directors
Tallahassee Community College Foundation, Inc.
Tallahassee, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tallahassee Community College Foundation, Inc. (a Florida non-profit organization), which comprise the statements of financial position as of March 31, 2020 and 2019, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements and have issued our report thereon dated August 24, 2020.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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

Thomson Black Lupert Company

Tallahassee, Florida
August 24, 2020



October 26, 2020

M E M O R A N D U M

TO: Jim Murdaugh, Ph.D.
President

FROM: Barbara Wills, Ph.D.
Vice President for Administrative Services and Chief Business Officer

SUBJECT: Renewal of Professional Services Contract – Legal Services

Item Description

This item is a request for approval to renew the professional services contract with Andrews, Crabtree, Knox and Longfellow, LLP, effective November 1, 2020 through October 31, 2021.

Overview and Background

At its October 2015 meeting, the Board approved the College's request to contract with Andrews, Crabtree, Knox and Longfellow, LLP for legal services to the College, with options for annual renewals. This contract also included options for renewals on an annual basis for up to five (5) years.

Due to the board's satisfaction with the legal services provided, the College renegotiated with Andrews, Crabtree, Knox and Longfellow, LLP. For the first time in ten years, the annual rate increased. The new rate is \$210,000 annually (from \$195,000).

Funding/ Financial Implications

The annual cost for these professional services of \$210,000 were included in the College's annual operating budget.

Past Actions by the Board

At its October 2015 meeting, the Board approved the College's request to contract with Andrews, Crabtree, Knox and Longfellow, LLP for legal services to the College for five (5) years.

Recommended Action

Approve the renewal of the professional services contract with Andrews, Crabtree, Knox and Longfellow, LLP for one (1) year.

PROFESSIONAL SERVICES AGREEMENT
FOR
ATTORNEY SERVICES

THIS AGREEMENT for Professional Services entered this 1st day of November, 2020, by and between The DISTRICT BOARD OF TRUSTEES OF TALLAHASSEE COMMUNITY COLLEGE, 444 Appleyard Drive, Tallahassee, Florida, 32304, hereinafter referred to as the “BOARD” and Andrews, Crabtree, Knox & Longfellow, LLP, hereinafter referred to as the “FIRM.” This Agreement shall bind the parties upon its execution by their representatives upon the date of the last signature.

WHEREAS the FIRM is needed to represent the BOARD, to render legal services for the BOARD and to serve as the legal advisor to the BOARD, the President and others in accordance with this Agreement.

WHEREAS, the FIRM has the expertise necessary to perform the duties and responsibilities outlined in the Agreement.

NOW, THEREFORE, the parties agree as follows:

ARTICLE I - ENGAGEMENT OF THE FIRM

The BOARD agrees to engage the FIRM and the FIRM agrees to perform the services set forth below. The FIRM understands and agrees that all services contracted for are to be performed solely by the FIRM and may not be subcontracted for or assigned without the prior written consent of the BOARD.

ARTICLE II - SCOPE OF SERVICES

The FIRM agrees under the supervision of the BOARD or its designees to perform certain professional services more particularly described as follows:

- A. Represent the BOARD in legal matters pertaining to the Tallahassee Community College, hereinafter called the COLLEGE, with respect to preparation and execution of contracts, purchase orders, administrative and personnel matters, real estate transactions, litigation and other legal matters of COLLEGE employees relating to their employment by the COLLEGE. The FIRM shall attend and provide counsel to the BOARD at Board meetings and other conferences called by the BOARD. The FIRM shall be available at all times for consultation with the BOARD, its Chairman and the President and delegated members of the Administrative Staff authorized by the BOARD to confer with the FIRM concerning legal affairs of the COLLEGE. The scope of this agreement excludes legal services provided through assignment by the Florida College System Risk Management Consortium or matters related to governmental relations external to the COLLEGE.
- B. Review and analyze BOARD legal files, data, documents, and other materials concerning the above matters and advise on recommended legal course.
- C. Prepare and file pleadings, or motions, or briefs which may be required and represent the BOARD in any related litigation.
- D. Initiate and conduct discovery, including depositions, on behalf of the BOARD and represent the BOARD in discovery initiated by opposing parties.
- E. Represent the BOARD at trial or on appeal.
- F. Attend and participate in meetings, conference calls, field trips, or the like and report on the status of legal matters.

- G. Acquire specialty legal services when necessary with concurrence of College president. Review specialty attorney service contracts, engagement letters, or retainer agreements. Review specialty attorney service invoices and advise College president as to reasonableness and necessity for specialized legal services.

ARTICLE III - COMPENSATION FEES

- A. The BOARD shall be billed in accordance with Exhibit A, the agreed-upon billing rates for partners, of counsel, associates, and paralegals of the FIRM.
- B. Routine expenses such as local phone calls, local facsimile transmissions, routine postage, copy work, local travel expenses, printed library materials, and local courier, word processing, clerical or secretarial services are overhead and will not be separately compensated.
- C. Billable hours shall be measured in six (6) minute increments. Compensation of attorney hours will be for actual time spent providing attorney services to the BOARD.
- D. Premium rates will not be paid for overtime work.

ARTICLE IV - COMPENSATION COSTS

- A. Reimbursement of costs for such items as exhibits, transcripts and witness fees requires prior written authorization by the COLLEGE Contract Administrator and shall be reimbursed based upon documented charges. The BOARD shall not pay for firm surcharges added to third party vendor charges.
- B. Non-routine office overhead expenses such as long-distance telephone calls, long distance facsimile transmissions, long distance courier services, bulk mailing, bulk third-party copying, blueprints, x-rays, photographs, and computer-assisted legal

resource services must be justified to the BOARD and shall be reimbursed based on documented third party vendor charges. If these charges exceed \$1,000 per month, written approval from the BOARD's Contract Administrator must be obtained by the FIRM, prior to the expenditure of funds. In-house bulk mailings and bulk copying expenses must be supported by usage logs or similar documentation. Firm surcharges are not reimbursable.

- C. The FIRM shall only bill the BOARD for the proportionate share of the cost of legal research, attending hearings or engaging in client representation of any type, which is also applicable to other clients.
- D. Exceptional non-routine office overhead expenses must be expressly defined in the Agreement or in an Amended Agreement and approved by the Board before being incurred.
- E. The FIRM shall notify the BOARD contract administrator when costs reach \$5,000.00 per month. Said notification shall be made as soon as is practicable and prior to the next monthly invoice.

ARTICLE V - FORMAT FOR INVOICES

Each statement for fees and costs shall be submitted after the services have been rendered, in a format that includes, at a minimum, the following information:

- A. Case name and number, if applicable, or other legal matter reference.
- B. Invoice number for the particular bill.
- C. FIRM taxpayer identification number.
- D. Inclusive dates of the month covered by the invoice.
- E. Itemization of the date; hours billed (if hourly); a concise, meaningful description

of the services rendered, with sufficient detail to enable the BOARD to evaluate the services rendered and costs; the person(s) who performed the services for each day during which the FIRM performed work; their hourly rate (if hourly) as specified in Exhibit A, and any billing rate that is for some reason different from the one furnished in Exhibit A. If billing is based on other than an hourly rate, the basis for the billing must be explained in this section.

- F. A listing of all invoiced costs to be reimbursed pursuant to Article IV - COMPENSATION COSTS section. Invoiced costs must be accompanied by copies of actual receipts.
- G. The total of only the current bill. Prior balances or payment history should be shown separately, if at all.
- H. A certification statement, signed by the FIRM's contract administrator, that reads, "I certify that all costs and fees claimed for payment are accurate and were performed in furtherance of the Agreement between Andrews, Crabtree, Knox & Andrews, LLP and the BOARD."
- I. Any other information as may be requested by the BOARD's Contract Administrator.

ARTICLE VI - ADMINISTRATION OF AGREEMENT

- A. The BOARD Contract Administrator is the College Vice President for Administrative Services / Chief Business Officer.
- B. The FIRM Contract Administrator is J. Craig Knox.
- C. All written approvals referenced in this Agreement must be obtained from the parties' Contract Administrators or their designees.

- D. This contract shall be governed by and construed under the laws of the State of Florida and, where applicable, the provisions of Chapter 2-37, Florida Administrative Code.
- E. All notices must be given to the parties' Contract Administrator.

ARTICLE VII - STATUS REPORTING

- A. The FIRM shall provide the President with a monthly status report of current administrative actions and litigation involving TCC;
- B. The FIRM will provide immediate notice by e-mail or facsimile transmission and telephone regarding significant legal developments that will likely result in media inquiries.

ARTICLE VIII - OTHER AVAILABLE SERVICES

Upon receiving approval from the BOARD, the FIRM shall use existing College Agreements, when available and cost effective, to acquire services (e.g., computer assisted legal research) and the assistance of professionals (e.g., court reporters, expert witnesses) at reduced rates.

ARTICLE IX - PUBLIC RECORDS

All documents prepared pursuant to this Agreement that constitute attorney work product, as defined in Section 119.07(1)(1), Fla. Stat., shall be marked with a notice stating that the information contained in that document is exempt from disclosure for a period of time in accordance with the Public Records Law.

ARTICLE X - SPECIAL CONDITIONS

- A. The FIRM will make affirmative efforts to achieve cost effectiveness by consolidating court hearing, limiting travel, streamlining case processing, using

printed forms, using the appropriate level of attorney or staff experience required by task, and taking other actions to improve efficiency.

- B. Multiple staffing at meetings, hearings, depositions, trials, etc., by the FIRM will not be compensated unless prior written approval from the BOARD's Contract Administrator has been obtained.
- C. The FIRM agrees that all documents shall be promptly returned at the termination of the FIRM's involvement in the case or matter at hand.
- D. All documents intended to be provided to third parties or college employees filed with a court or agency must be sent to the BOARD's Contract Administrator with enough lead time to allow for meaningful review, unless waived by the BOARD's Contract Administrator. Copies of final or as-filed documents should also be sent to the BOARD's Contract Administrator.
- E. All discovery, including depositions, document production, etc., shall be coordinated by the BOARD's Contract Administrator and the FIRM's Contract Administrator to avoid needless duplication of efforts.
- F. All documents prepared pursuant to this Agreement are subject to Florida's Public Records Law. Refusal of the FIRM to allow public access to such records as required by such law shall constitute grounds for unilateral cancellation of this Agreement. Documents prepared for litigation or in anticipation of litigation, including administrative actions, shall not be subject to public access until the action is concluded.

ARTICLE XI - TERM OF CONTRACT

- A. The initial contract shall begin upon execution and shall be effective through

October 31, 2021. The contract may be renewed on an annual basis with four (4) consecutive one (1) year renewals for a total contract period of five (5) years.

- B. If this Agreement is terminated, all finished or unfinished documents, data, studies, correspondence, reports and other products prepared by or for the FIRM under this Agreement shall be made available to and for the exclusive use of the BOARD.

ARTICLE XII - AMENDMENTS

Either party may, from time to time, request changes under this Agreement. Such changes which are mutually agreed upon shall be incorporated in written amendments to this Agreement.

ARTICLE XIII - ENTIRE AGREEMENT

This instrument, including any attachments, embodies the entire Agreement of the parties and is not intended to create any third party beneficiaries. There are no other provisions, terms, conditions, or obligations. This Agreement supersedes all previous oral or written communications, representations or Agreements on this subject.

ARTICLE XIV - INDEPENDENT FIRM

The FIRM is an independent contractor consistent with the Rules of Professional Conduct, and is not an employee or agent of the BOARD. Nothing in this agreement shall be interpreted to establish any relationship other than that of an independent contractor, between the BOARD and the FIRM, its employees, agents, subcontractors, or assigns, during or after the performance of this Agreement.

ARTICLE XV - LIABILITY

The BOARD shall not assume any liability for the acts, omissions, or negligence of the FIRM, its agents, servants, and employees.

The firm shall maintain, during the period of this Agreement, a professional liability insurance policy for the professional services to be rendered.

ARTICLE XVI - NON-DISCRIMINATION

The FIRM shall comply with all federal, state, and local laws and ordinances applicable to the work and shall not discriminate on the grounds of race, color, religion, sex, disability, or national origin in the performance of work.

In witness whereof the parties have set their hands and seals this 1st day of November , 2020.

**THE DISTRICT BOARD OF TRUSTEES
TALLAHASSEE COMMUNITY COLLEGE**

By: _____
Frank Messersmith
Board Chair

ATTEST:

Date: _____

FIRM
By: _____
J. Craig Knox

ATTEST:

Date: _____

EXHIBIT A - FEE SCHEDULE

Billing Schedule:

An annual flat fee is to be paid in equal monthly installments. The firm proposes to do the College community's legal work for the fee of \$210,000 per year, plus reasonable expenses.

The above listed schedule of rates is guaranteed through the duration of this Agreement. Adjustment by the parties shall be documented in writing by amendment to the Agreement.



October 26, 2020

M E M O R A N D U M

TO: Jim Murdaugh, Ph.D.
President

FROM: Barbara Wills, Ph.D.
Vice President for Administrative Services and Chief Business Officer

SUBJECT: Fund Analysis - September

Item Description

This item is to provide the Board a summary of the College's operating revenues and expenses as of 9/30/2020

Overview and Background

As directed in the Florida Public Community College Accounting Manual, revenues from state appropriations, student tuition and fees, interest earned, and other contributions are recorded and monitored in the College's operating fund (fund 1). Expenditures for direct instruction expenses are also recorded in the operating fund.

In accordance with Florida Statutes (1011.01), the Board of Trustees must approve the College's operating fund budget each fiscal year. The College monitors the operating fund activity to ensure approved budget limits are maintained. Additionally, the Board has requested a report of all purchases over \$100,000, but less than \$325,000. The report for the month of September is attached to this item.

Past Actions by the Board

For information only, no Board action required.

Funding/ Financial Implications

The College continues to be in sound financial condition.

Recommended Action

For information only, no Board action required.

Tallahassee Community College
Fund Analysis
Unrestricted Current Fund
As of September 30, 2020

REVENUE	Budgeted	Received Year to Date	September Revenues	% of YTD Budget
Student Fees	\$ 24,638,626	11,459,929	\$ 977,149	47%
State Support	33,570,994	6,928,835	\$ 2,386,953	21%
Federal Support	490,000	194,684	\$ 146,240	40%
Other Revenue	2,530,000	1,269,102	\$ 969,430	50%
Non-Revenue Sources	1,383,431	-	\$ -	0%
TOTAL REVENUE	\$ 62,613,051	\$ 19,852,550	\$ 4,479,772	32%
EXPENSES	Budgeted	Expended Year to Date	September Expenses	% of YTD Expenses
<u>PERSONNEL COSTS</u>				
Administrative	\$ 3,334,838	\$ 811,749	\$ 258,382	24%
Instructional	12,700,504	3,085,841	\$ 923,625	24%
Non-Instructional	17,618,054	3,933,102	\$ 1,305,204	22%
OPS	5,181,486	1,088,334	\$ 478,456	21%
Personnel Benefits	10,528,169	2,516,322	\$ 814,457	24%
TOTAL PERSONNEL COSTS	\$ 49,363,051	\$ 11,435,348	\$ 3,780,123	23%
<u>CURRENT EXPENSES</u>				
Services	\$ 4,068,070	\$ 705,682	\$ 292,148	17%
Material & Supplies	2,343,933	894,177	\$ 278,258	38%
Other Current Charges	6,587,997	2,761,834	\$ 1,040,842	42%
TOTAL CURRENT EXPENSES	\$ 13,000,000	\$ 4,361,694	\$ 1,611,249	34%
CAPITAL OUTLAY	\$ 250,000	\$ -	\$ -	0%
TOTAL EXPENSES	\$ 62,613,051	\$ 15,797,042	\$ 5,391,372	25%

Purchase Orders from \$100,000 to \$324,999 +

Issued in September 2020

Purchase Order	Purchase Order Date	Supplier	Total PO Amount	Description	Approval/Exemption
PO-012811	9/2/2020	Honorlock, Inc.	102,050.00	Year 3 of automated proctoring service	Exempt per FAC6A14.0734(2)(a) (a) Educational tests, textbooks, instructional materials and equipment, films, filmstrips, video tapes, disc or tape recordings or similar audio-visual materials, graphic and computer based instructional software
PO-012827	9/8/2020	Casa Student Housing LLC dba 228 Dixie LLC	230,400.00	Lease Agreement with Torchlight Townhomes on 228 Dixie Dr. Tallahassee, FL. 32304 and TCC Athletics for Housing for 1 year signed contract.	After issuing 2 RFP's for this and getting no results TCC chose to negotiate with this vendor for the best terms and pricing.
PO-012840	9/9/2020	Gartner Inc.	103,769.00	Gartner For IT Executive and Core IT research for High Education.	DMS STATE CONTRACT # 973-501-12-ACS, year 2 of 3 year contract.



October 26, 2020

M E M O R A N D U M

TO: Jim Murdaugh, Ph.D.
President

FROM: Barbara Wills, Ph.D.
Vice President for Administrative Services and Chief Business Officer

SUBJECT: Construction Status Report

Item Description

This item describes the status of various construction, renovation, remodeling and site improvement projects at all TCC locations for the Board of Trustees.

Overview and Background

The attached Construction Status report details the noteworthy construction and renovation projects being undertaken to support the educational mission of the College.

Past Actions by the Board

None.

Funding/ Financial Implications

All construction and renovation projects are funded prior to approval, with most being funded from capital improvement fees.

Recommended Action

Presented as an information item only.

CONSTRUCTION STATUS REPORT – AS OF OCTOBER 2020

MAIN CAMPUS (SITE 1)

TASK	% COMPLETE	DUE DATE	NOTES
Foundation Classroom Renovation – SM 128	65%	TBD	Underway
Foundation Classroom Renovation – SM 137	65%	TBD	Underway
Foundation Classroom Renovation – CT 107	15%	TBD	Underway
Foundation Classroom Renovation – HSS 110	50%	TBD	Underway
Foundation Classroom Renovation – HSS 259	50%	TBD	Underway
Replace chair/desks and carpet SMA 140	35%	TBD	Underway
Replace chair/desks s and carpet MLH 151	40%	TBD	Underway
Replace chair/desks and carpet MLH 152	30%	TBD	Underway
AMTC Welding Lab	10%	TBD	Plans review complete. EDA Site Certificate approved. CMAR RFQ award approved at August board approval. Bid package submitted to EDA for approval.
Sidewalk Repairs, Elimination of Trip Hazards	Continuous	On-going	Ground 955 Trip Hazards and Replaced 25 sections of Sidewalk
Hurst Museum Renovations	85%	TBD	Underway
FPAC Dressing Rooms	50%	TBD	Underway
CFI Elevator	15%	TBD	Proposal reviewed & accepted; Project started.
SUSTAINABILITY	% COMPLETE	DUE DATE	NOTES
Hydration Stations	Continuous	On-going	Prevented 151,053 Plastic Bottles from going to landfills
Recycled Plastic Lumber/Furniture	Continuous	On-going	Prevented 1,567,000 Plastic Bags from going to landfills

GADSDEN CENTER (SITE 2)

TASK	% COMPLETE	DUE DATE	NOTES
None to report			

FLORIDA PUBLIC SAFETY INSTITUTE (SITE 3)

TASK	% COMPLETE	DUE DATE	NOTES
None to report			

CENTER FOR INNOVATION (SITE 4)

TASK	% COMPLETE	DUE DATE	NOTES
None to report			

GHAZVINI CENTER FOR HEALTHCARE EDUCATION (SITE 5)

TASK	% COMPLETE	DUE DATE	NOTES
None to report			

WAKULLA ENVIRONMENTAL INSTITUTE (SITE 6)

TASK	% COMPLETE	DUE DATE	NOTES
None to report			

FOUNDATION CLASSROOM RENOVATION SUMMARY

Renovated Classroom(s)	Cost to Date
SM 116 - Classroom Renovations	\$ 69,028.36
TPP 130 - Classroom Renovations	\$ 63,003.59
TPP 205 - Classroom Renovations	\$ 66,282.17
HSS 111 - Classroom Renovations	\$ 44,679.45
SM 129 - Classroom Renovations	\$ 24,087.31
HSS 118 - Classroom Renovations	\$ 81,727.29
SM 128 - Classroom Renovations	\$ 25,042.94
SM 137 - Classroom Renovations	\$ 24,799.77
CT 107 - Classroom Renovations	\$ 11,516.00
HSS 110 - Classroom Renovations	\$ 11,516.00
HSS 259 - Classroom Renovations	\$ 11,516.00