

AGENDA

SCHOOL BOARD WORKSHOP

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

October 26, 2010

4:30 P.M.

THIS WORKSHOP IS OPEN TO THE PUBLIC

1. CALL TO ORDER
2. FINANCIAL DATA REPORT
3. ITEMS BY THE SUPERINTENDENT
4. SCHOOL BOARD REQUESTS AND CONCERNS
5. ADJOURNMENT

**Comments on B2011-0146:
Federal Education Jobs Funding (\$554,821,008)
Legislative Budget Commission Meeting
September 14, 2010**

(Summary of LBC member comments regarding EJF)

Senator Alexander:

The federal government has dictated terms of this award to require that these funds be spent and not held in reserve, even though we face an incredibly challenging budget outlook in our next year fiscal year, 2011-12. Therefore, I would like to strongly suggest that all school districts spend these funds as required, but reserve or set-aside a like amount from other state or local funds to be available for the district in 2011-12. Since the \$554.8 million equals about 3% of the total FEFP funding, we will take into account the fact that the school districts have received this additional funding.

Representative Grimsley:

I entirely agree and believe we will take this money into account next year. So, I urge each district to plan appropriately and build a significant operating reserve of other funds to be used in 2011-12.



Employee Cell Phones

Government employers frequently provide their employees with cellular telephones and pagers to employees to conduct business. This can raise special tax concerns, due to the fact that these items are listed property under the Internal Revenue Code, and because employees may use them for business as well as personal use.

What is Listed Property?

"Listed property" includes items obtained for use in a business but designated by the Internal Revenue Code as lending themselves easily to personal use. This includes automobiles, computers, and entertainment or recreation-related items. In 1989, cellular telephones were added to this category. Although the use of these phones is much more widespread and economical today, they remain listed property and are subject to these restrictions.

For a for-profit business, the designation of an item as listed property has implications for depreciation deductions taken by the business and the computation of net income. However, this article focuses on the employment tax issues raised for employees of government entities.

Substantiation Requirements

To be able to exclude the use by an employee from taxable income from an employer-owned cell phone, the employer must have some method to require the employee to keep records that distinguish business from personal phone charges. If the telephone is used exclusively for business, all use is excludable from income (as a working condition fringe benefit). The amount that represents personal use is included in the wages of the employee. This includes individual personal calls, as well as a pro rata share of monthly service charges.

In general, this means that unless the employer has a policy requiring employees to keep records, or the employee does not keep records, the value of the use of the phone will be income to the employee.

At a minimum, the employee should keep a record of each call and its business purpose. If calls are itemized on a monthly statement, they should be identifiable as personal or business, and the employee should retain any supporting evidence of the business calls. This information should be submitted to the employer, who must maintain these records to support the exclusion of the phone use from the employee's wages.

The following situations illustrate the application of the rules:

Example 1: A municipal government provides an employee a cell phone for business purposes. The government's written policy prohibits personal use of the phone. The government routinely audits the employee's phone billings to confirm that personal calls were not made. No personal calls were actually made by the employee. The business use of the phone is not taxable to the employee.

Example 2: A municipal government provides an employee a cell phone for business purposes. The government's written policy prohibits personal use of the phone. However, the government does not audit phone use to verify exclusive business use. The fair market value of the phone, plus each monthly service charge and any individual call charges are taxable income to the employee, reportable on Form W-2.

Example 3: A state agency provides an employee with a cell phone and pays the monthly service charge. The employee is required to highlight personal calls on the monthly bill. The employee is then required to timely reimburse the agency for the cost of the personal calls, and the employee is charged a pro rata share of the monthly charge. The value of the business use portion of the phone is not taxable to the employee.

Employee-Owned Telephones

If the employee owns the phone, the listed property requirements do not apply. Any amounts the employer reimburses the employee for business use of the employee's own phone may be excludable from wages if the employee accounts for the expense under the accountable plan rules. See [Publication 15](#), Employer's Tax Guide (Circular E), for more information about the accountable plan rules.

Mobile Devices and Out-Of-State Travel Survey: No data
 For Fiscal Years 2008-09 and 2009-10
 Date: January 27, 2010

District	Mobile Wireless Communication Devices - 2008-09				Mobile Wireless Communication Devices - 2009-10					
	Cell phones with or without data services: cell phones for verbal communication with or without texting or email capabilities		Devices for data services only: no ability to talk, such as pagers, wireless internet cards, and Blackberry devices for email only		Cell phones with or without data services: cell phones for verbal communication with or without texting or email capabilities			Devices for data services only: no ability to talk, such as pagers, wireless internet cards, and Blackberry devices for email only		
	Actual expenditures	Total number of devices	Actual expenditures	Total number of devices	Budgeted expenditures for the fiscal year	Actual expenditures approved for the fiscal year to date	Total number of devices	Budgeted expenditures for the fiscal year	Actual expenditures approved for the fiscal year to date	Total number of devices
Alachua	\$ 9,916.48	168	\$ 2,550.56	13	\$ 68,500.00	\$ 5,905.96	170	\$ 7,500.00	\$ 1,487.70	13
	Comments: Amount is net of e-rate reimbursement. Total expenditures were \$26,096 and \$6,712, respectively				Comments: Actual amounts are net of e-rate reimbursement. Budget does not reflect revised service plan that significantly reduced costs.			Comments: Actual amounts are net of e-rate reimbursement.		
Baker	\$ 8,945.94	30	\$ -	0	\$ 12,000.00	\$ 6,842.02	18	\$ -	\$ -	0
	Comments:				Comments:			Comments:		
Bay	\$ 26,000.00	60	\$ 1,300.00	19	\$ -	\$ -	0	\$ 1,300.00	\$ 650.00	19
	Comments:				Comments: Eliminated cell phones.			Comments:		
Bradford	\$ 10,964.89	40	\$ 3,133.80	11	\$ 3,891.80	\$ 1,945.90	8	\$ 2,500.00	\$ 2,500.00	11
	Comments: Discontinued paying employee supplement on many of these phones midway through the year.				Comments: All monies spent in 2009-2010 came out of special funding except the \$2,500 for beepers for our maintenance workers.			Comments:		

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Brevard	\$ 152,329.38	512	\$ 58,825.00	25	\$ 88,023.00	\$ 84,848.00	488	\$ 48,972.00	\$ 20,279.00	27
	Comments:				Comments: Expenditures do not reflect e-rate reimbursement which is projected at \$90,000 per year.			Comments:		
Broward	\$ 914,365.00	2,958	\$ 432,884.00	1,559	\$ 727,000.00	\$ 392,911.00	2,897		\$ 154,931.00	1,555
	Comments:				Comments:			Comments: Budgeted with cell phones		
Calhoun	\$ 11,004.24	19	\$ -	0	\$ 5,268.00	\$ 2,293.00	7	\$ -	\$ -	0
	Comments:				Comments:			Comments:		
Charlotte	\$ 17,887.07	51	\$ -	0	\$ 17,100.00	\$ 7,755.61	48	\$ -	\$ -	0
	Comments:				Comments:			Comments:		
Citrus	\$ 37,190.94	123	\$ -	0	\$ 36,153.28	\$ 10,379.78	100	\$ 340.00	\$ 74.47	1
	Comments:				Comments:			Comments:		

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Clay	\$ 44,119.15	179	\$ 1,315.00	3	\$ 58,010.86	\$ 25,593.96	177	\$ 4,700.00	\$ 2,333.28	8
	Comments:				Comments:			Comments:		
Collier	\$ 127,913.54	283	\$ -	0	\$ 123,339.90	\$ 61,670.00	268	\$ -	\$ -	0
	Comments:				Comments: The district pays a minimal taxable cell phone stipend to authorized employees for district use of the employee's personal cell phone.			Comments:		
Columbia	\$ 11,760.00	49	\$ -	0	\$ 12,000.00	\$ 6,000.00	49	\$ -	\$ -	0
	Comments:				Comments: Eliminated district cell phones; pay stipends.			Comments: None.		
Dade	\$ 1,123,487.00	1,372	\$ 208,520.00	388	\$ 1,061,120.00	\$ 427,656.00	1,152	\$ 180,000.00	\$ 86,840.00	345
	Comments:				Comments:			Comments:		
DeSoto	\$ 36,073.86	77	\$ 1,724.82	3	\$ 35,417.87	\$ 22,332.09	70	\$ 1,749.99	\$ 1,049.79	3
	Comments: District receives 84% e-rate reimbursement				Comments: District receives 86% e-rate reimbursement			Comments:		

Mobile Devices and Out-Of-State Travel Surveys: No data
 For Fiscal Years 2008-09 and 2009-10
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	Cell phones with or without data services: cell phones for verbal communication with or without texting or email capabilities		Devices for data services only: no ability to talk, such as pagers, wireless internet cards, and Blackberry devices for email only		Cell phones with or without data services: cell phones for verbal communication with or without texting or email capabilities			Devices for data services only: no ability to talk, such as pagers, wireless internet cards, and Blackberry devices for email only		
	Actual expenditures	Total number of devices	Actual expenditures	Total number of devices	Budgeted expenditures for the fiscal year	Actual expenditures approved for the fiscal year to date	Total number of devices	Budgeted expenditures for the fiscal year	Actual expenditures approved for the fiscal year to date	Total number of devices
Dixie	\$ 10,620.60	24	\$ -	0	\$ 11,000.00	\$ 6,195.35	24	\$ -	\$ -	0
	Comments:				Comments:			Comments:		
Duval	\$ 468,437.71	487	\$ 16,516.00	344	\$ 517,098.60	\$ 514,478.60	497	\$ 20,651.37	\$ 20,651.37	268
	Comments:				Comments:			Comments:		
Escambia	\$ 209,113.31	679	\$ 1,568.16	4	\$ 246,212.31	\$ 95,041.92	735	\$ 4,147.56	\$ 1,601.03	9
	Comments: Total cell phones includes school buses.				Comments: Total cell phones includes school buses.			Comments:		
Flagler	\$ -	0	\$ 25,512.00	150	\$ -	\$ -	0	\$ 29,423.84	\$ -	173
	Comments: Buses and district vehicles on GPS monitoring for efficiencies and busing fuel reductions.				Comments:			Comments: Buses and district vehicles on GPS monitoring for efficiencies and busing fuel reductions. Savings last year \$500,000.		
Franklin	\$ 16,495.00	30	\$ -	1	\$ -	\$ 9,497.00	30	\$ -	\$ -	1
	Comments: Expenditures for data devices not separated from phones with voice				Comments: Mobile devices not budgeted as separate line item.			Comments: Expenditures for data devices not separated from phones with voice.		

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Gadsden	\$ 32,427.10	28	\$ -	0	\$ 33,000.00	\$ 18,915.75	28	\$ -	\$ -	0
	Comments:				Comments:			Comments:		
Gilchrist	\$ 5,969.32	40	\$ -	0	\$ 12,000.00	\$ 9,546.87	40	\$ -	\$ -	0
	Comments: E-Rate was filed and collected on cell phone charges. The total billed amount for 2008-09 was \$19,255.57. E-Rate collections were \$13,286.25.				Comments: What is displayed for 2009-10 is actual charges. E-Rate will be applied when received.			Comments:		
Glades	\$ 7,998.76	14	\$ -	0	\$ 8,675.00	\$ 5,496.92	14	\$ -	\$ -	0
	Comments:				Comments:			Comments:		
Gulf	\$ 7,298.06	62	\$ -	0	\$ 10,000.00	\$ 4,800.00	63	\$ -	\$ -	0
	Comments:				Comments:			Comments:		
Hamilton										
	Comments:				Comments:			Comments:		

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Hardee	\$ 19,583.00	43	\$ 271.00	1	\$ 18,900.00	\$ 10,535.00	45	\$ 384.00	\$ 192.00	1
	Comments:				Comments:			Comments:		
Hendry	\$ 6,351.74	49	\$ -	0	\$ 18,333.88	\$ 9,166.94	51	\$ -	\$ -	0
	Comments:				Comments:			Comments:		
Hernando	\$ 101,742.28	203	\$ -	0	\$ 100,100.00	\$ 55,522.23	202	\$ -	\$ -	0
	Comments:				Comments: \$20,387.89 Encumbered; \$35,134.34 Expended			Comments:		
Highlands	\$ 6,872.53	150	\$ -	0	\$ 26,000.00	\$ 4,940.00	99	\$ -	\$ -	0
	Comments: Amount is net of e-rate reimbursement. Total expenditure was \$34,362.61				Comments: Actual amounts are net of e-rate reimbursement.			Comments:		

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Hillsborough	\$ 75,786.64	490			\$ 176,000.00	\$ 38,828.97	495			
	Comments: Amount is net of \$96,455.73 e-rate reimbursement				Comments: Amount paid is net of \$49,418.68 e-rate reimbursement.			Comments: Of the 495 Mobile wireless communication devices the Security department uses 28 and the Transportation department has 37. These mobile phones replaced the two-way radio communication devices which were more expensive.		
Holmes	\$ 9,173.00	85	\$ -	0	\$ 17,000.00	\$ 7,376.00	85	\$ -	\$ -	0
	Comments:				Comments:			Comments:		
Indian River	\$ 106,023.56	160	\$ -	0	\$ 161,934.50	\$ 66,340.50	145	\$ -	\$ -	0
	Comments: The district receives approximately 72% e-rate discount on cell phone service that is eligible. The above amount is before discount is applied. Out of the 160 cell phones 61 of them are direct connect only as of 6/30/09				Comments: The district receives approximately 72% e-rate discount on cell phone service that is eligible. The above amount is before discount is applied. Out of 145 cell phones 54 of them are direct connect only as of 1/28/10			Comments:		
Jackson	\$ 32,000.00	60	\$ -	0	\$ 11,000.00	\$ 5,000.00	20	\$ -	\$ -	0
	Comments:				Comments: No phones are issued by the district. A pay supplement is added for selected employees to purchase their on cell contracts (approx. 20 employees receive the supplement).			Comments:		

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Jefferson	\$ -	0	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	0
	Comments: District does not pay for cell phones.				Comments: District does not pay for cell phones.			Comments:		
Lafayette	\$ 6,246.00	21	\$ 1,211.00	2	\$ 6,998.62	\$ 3,682.37	21	\$ 1,333.00	\$ 820.00	3
	Comments: Cell phones include expenditures for 15 cell phones for school buses for safety due to rural area.				Comments:			Comments:		
Lake	\$ 174,623.00	479	\$ 24,595.00	41	\$ 150,000.00	\$ 73,928.89	403	\$ 15,000.00	\$ 7,238.88	28
	Comments:				Comments:			Comments:		
Lee	\$ 89,133.21	176	\$ 9,485.53	17	\$ 95,000.00	\$ 47,500.00	164			16
	Comments:				Comments:			Comments: Not budgeted separately. Included in the total budget approved for wireless communication.		

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Leon	\$ 126,905.74	234	\$ -	6	\$ 98,000.00	\$ 44,724.00	176	\$ -	\$ -	14
	Comments: District pays the entire bill out of one object code, so \$126,905.74 is for all cell phones and data devices. The number of devices with no voice capability is only 7.4% of the total.				Comments:			Comments: District pays the entire bill out of one object code; \$44,724 is for all cell phones and data devices. The number of devices with no voice capability is only 7.4% of the total.		
Levy	\$ 23,966.29	58	\$ -	0	\$ 25,000.00	\$ 9,912.54	51	\$ -	\$ -	0
	Comments:				Comments:			Comments:		
Liberty	\$ 4,336.52	18	\$ -	0	\$ 7,500.00	\$ 3,709.11	18	\$ -	\$ -	0
	Comments:				Comments:			Comments:		
Madison	\$ 5,696.84	6			\$ 3,500.00	\$ 1,989.92	5			
	Comments:				Comments:			Comments:		

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Manatee	\$ 37,360.20	218	\$ 4,805.83	8	\$ 48,508.84	\$ 24,000.00	218	\$ -	\$ -	8
	Comments:				Comments:			Comments: Amount included in cell phones.		
Marion	\$ 9,372.27	15	\$ -	0	\$ 8,000.00	\$ 3,432.37	11	\$ -	\$ -	0
	Comments:				Comments:			Comments:		
Martin										
	Comments:				Comments:			Comments:		
Monroe	\$ 52,800.00	80	\$ 30,600.00	102	\$ 59,267.00	\$ 22,036.00	80	\$ 30,600.00	\$ 22,036.00	102
	Comments:				Comments:			Comments:		

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Nassau	\$ 11,301.74	32	\$ 1,863.00	23	\$ 14,974.69	\$ 9,892.10	45	\$ 2,000.00	\$ 1,048.45	23
	Comments: Nassau County School Board staff did develop procedures in 2006-2007 regarding who was eligible for cellular phones. The Board followed the requirements of the new regulations by approving cellular devices at a Board meeting.				Comments: Increase in the number of devices is due to the deployment of personnel to schools instead of district office locations which reduced in-county travel costs.			Comments:		
Okaloosa	\$ 59,070.44	87	\$ 78,600.88	326	\$ 59,396.31	\$ 26,557.50	81	\$ 79,546.95	\$ 33,315.81	303
	Comments:				Comments:			Comments:		
Okeechobee	\$ 15,759.24	24	\$ -	0	\$ 16,500.00	\$ 7,401.58	24	\$ -	\$ -	0
	Comments:				Comments:			Comments:		
Orange	\$ 299,082.00	465	\$ 2,784.00	6	\$ 230,000.00	\$ 112,317.00	366	\$ 2,800.00	\$ 1,392.00	6
	Comments:				Comments:			Comments:		

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Osceola	\$ 91,444.00	284	\$ -	0	\$ 93,893.00	\$ 41,370.00	274	\$ -	\$ -	8
	Comments: Data devices without cell phones are not budgeted separately.				Comments:			Comments: Data devices without cell phones are not budgeted separately.		
Palm Beach	\$ 1,045,657.51	1,500			\$ 1,225,646.21	\$ 397,090.49	1,500			
	Comments:				Comments:			Comments:		
Pasco	\$ 53,487.72	104	\$ -	0	\$ 39,500.00	\$ 13,287.00	87	\$ 1,500.00	\$ 491.00	3
	Comments:				Comments:			Comments:		
Pinellas	\$ 488,129.00	979	\$ 54,533.00	90	\$ 500,000.00	\$ 315,141.00	1,053	\$ 100,000.00	\$ 48,322.00	132
	Comments: The total expenditures for 2008-2009 are before e-Rate Reimbursement. The district was reimbursed \$231,085.00 for this service, reducing the district expense to \$257,044.00				Comments: For 2009-2010 we have applied to be reimbursed \$ 264,527.00			Comments:		
Polk	\$ 119,595.00	183	\$ 19,400.00	36	\$ 128,000.00	\$ 74,580.00	184	\$ 25,000.00	\$ 14,050.00	44
	Comments:				Comments:			Comments:		

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District	Mobile Wireless Communication Devices - 2008-09				Mobile Wireless Communication Devices - 2009-10					
	Cell phones with or without data services; cell phones for verbal communication with or without texting or email capabilities		Devices for data services only: no ability to talk, such as pagers, wireless internet cards, and Blackberry devices for email only		Cell phones with or without data services; cell phones for verbal communication with or without texting or email capabilities			Devices for data services only: no ability to talk, such as pagers, wireless internet cards, and Blackberry devices for email only		
	Actual expenditures	Total number of devices	Actual expenditures	Total number of devices	Budgeted expenditures for the fiscal year	Actual expenditures approved for the fiscal year to date	Total number of devices	Budgeted expenditures for the fiscal year	Actual expenditures approved for the fiscal year to date	Total number of devices
Putnam	\$ 57,579.17	96	\$ 4,139.38	5	\$ 66,984.34	\$ 22,668.96	89	\$ 8,400.00	\$ 1,861.97	5
	Comments: These figures include NEFEC (North East Florida Educational Consortium); we're their fiscal agent.				Comments:			Comments:		
St. Johns	\$ 98,455.68	259	\$ -	0	\$ 88,787.24	\$ 72,450.95	239	\$ -	\$ -	0
	Comments:				Comments:			Comments:		
St. Lucie	\$ 85,500.07	325	\$ 20,783.09	79	\$ 131,927.28	\$ 7,272.02	260	\$ 43,426.18	\$ 3,309.60	78
	Comments:				Comments:			Comments:		
Santa Rosa	\$ 42,383.58	200	\$ -	0	\$ 134,245.14	\$ 39,416.67	198	\$ -	\$ -	0
	Comments:				Comments: The district does not budget for cell phones at the district level; each school and department submits an amount. If they do not expend the total, they may carry forward the remainder for the next year.			Comments:		

Mobile Devices and Out-Of-State Travel Survey No data
 For Fiscal Years 2008-09 and 2009-10
 Date: January 27, 2010

District	Mobile Wireless Communication Devices - 2008-09				Mobile Wireless Communication Devices - 2009-10					
	Cell phones with or without data services: cell phones for verbal communication with or without texting or email capabilities		Devices for data services only: no ability to talk, such as pagers, wireless internet cards, and Blackberry devices for email only		Cell phones with or without data services: cell phones for verbal communication with or without texting or email capabilities			Devices for data services only: no ability to talk, such as pagers, wireless internet cards, and Blackberry devices for email only		
	Actual expenditures	Total number of devices	Actual expenditures	Total number of devices	Budgeted expenditures for the fiscal year	Actual expenditures approved for the fiscal year to date	Total number of devices	Budgeted expenditures for the fiscal year	Actual expenditures approved for the fiscal year to date	Total number of devices
Sarasota	\$ 286,964.34	539	\$ 5,801.12	92	\$ 425,033.70	\$ 142,795.17	541	\$ -	\$ 2,360.21	94
	Comments:				Comments:			Comments: Mobile data devices are not a separate budget item.		
Seminole	\$ 98,799.93	226	\$ 3,418.80	5		\$ 48,667.22	226		\$ 2,319.36	8
	Comments: Includes \$95,235.93 paid for 223 devices as supplements to employees for cell phone usage.				Comments: Includes \$50,449.22 paid for 226 devices as supplements to employees for cell phone usage. The budget for cell phones is included in the budget for communications and cannot be extracted.			Comments: The budget for cell phones is included in the budget for communications and cannot be extracted.		
Sumter	\$ 31,855.62	111	\$ 5,578.80	10	\$ 13,165.00	\$ 7,165.74	30	\$ 5,578.80	\$ 2,789.40	10
	Comments:				Comments:			Comments:		

Mobile Devices and Out-Of-State Travel Survey No data
 For Fiscal Years 2008-09 and 2009-10
 Date: January 27, 2010

District	Mobile Wireless Communication Devices - 2008-09				Mobile Wireless Communication Devices - 2009-10					
	Cell phones with or without data services: cell phones for verbal communication with or without texting or email capabilities		Devices for data services only: no ability to talk, such as pagers, wireless internet cards, and Blackberry devices for email only		Cell phones with or without data services: cell phones for verbal communication with or without texting or email capabilities			Devices for data services only: no ability to talk, such as pagers, wireless internet cards, and Blackberry devices for email only		
	Actual expenditures	Total number of devices	Actual expenditures	Total number of devices	Budgeted expenditures for the fiscal year	Actual expenditures approved for the fiscal year to date	Total number of devices	Budgeted expenditures for the fiscal year	Actual expenditures approved for the fiscal year to date	Total number of devices
Suwannee	\$ 23,006.00	33	\$ -	1	\$ 25,000.00	\$ 9,991.00	34	\$ -	\$ -	1
	Comments:				Comments:			Comments: This device is one air card. The billing for this device comes on the mobile telephone billing and is not tracked separately. This air card is used for administrative travel when internet access is required while away from the school board sites.		
Taylor	\$ 23,320.54	58	\$ 7,303.29	11	\$ 22,000.00	\$ 8,999.39	52	\$ 8,000.00	\$ 7,657.17	10
	Comments: The expenditures shown are the amounts paid to vendors and do not take into account the revenue received through e-rate. We are reimbursed by vendors at approximately 79% for these expenditures.				Comments: The expenditures shown are the amounts paid to vendors and do not take into account the revenue received through e-rate. We are reimbursed by vendors at approximately 79% for these expenditures.			Comments: The expenditures shown are the amounts paid to vendors and do not take into account the revenue received through e-rate. We are reimbursed by vendors at approximately 79% for these expenditures.		
Union	\$ 5,231.62	17	\$ -	0	\$ 5,400.00	\$ 5,388.05	17	\$ -	\$ -	0
	Comments:				Comments: The district receives e-rate discount. Total expenditures to date are for the entire year.			Comments: The district receives e-rate discount. Total expenditures to date are for the entire year.		

Mobile Devices and Out-Of-State Travel Survey No data
 For Fiscal Years 2008-09 and 2009-10
 Date: January 27, 2010

District	Mobile Wireless Communication Devices - 2008-09				Mobile Wireless Communication Devices - 2009-10					
	Cell phones with or without data services: cell phones for verbal communication with or without texting or email capabilities		Devices for data services only: no ability to talk, such as pagers, wireless internet cards, and Blackberry devices for email only		Cell phones with or without data services: cell phones for verbal communication with or without texting or email capabilities			Devices for data services only: no ability to talk, such as pagers, wireless internet cards, and Blackberry devices for email only		
	Actual expenditures	Total number of devices	Actual expenditures	Total number of devices	Budgeted expenditures for the fiscal year	Actual expenditures approved for the fiscal year to date	Total number of devices	Budgeted expenditures for the fiscal year	Actual expenditures approved for the fiscal year to date	Total number of devices
Volusia	\$ 74,496.00	543	\$ 19,188.00	32	\$ 126,285.00	\$ 63,143.00	543	\$ 31,571.00	\$ 15,786.00	32
	Comments:				Comments:			Comments:		
Wakulla	\$ 22,736.09	32	\$ 719.88	1	\$ 24,735.66	\$ 14,848.22	36	\$ 719.88	\$ 359.94	1
	Comments:				Comments:			Comments:		
Walton	\$ 58,490.00	187	\$ 2,004.00	2	\$ 58,490.00	\$ 31,327.00	187	\$ 2,004.00	\$ 1,169.00	2
	Comments:				Comments:			Comments:		
Washington	\$ 41,167.23	84	\$ 27,000.00	45	\$ 65,000.00	\$ 25,009.19	85	\$ 27,000.00	\$ 15,700.00	45
	Comments:				Comments:			Comments:		
Total All Districts	\$ 7,311,802.69	16,198	\$ 1,077,934.94	3,461	\$ 7,611,817.03	\$ 3,649,509.82	15,323	\$ 686,148.57	\$ 474,616.43	3,410
	Comments:				Comments:			Comments:		

Gadsden County School District Contracted Services							
Object						Purchase	
Fund	#	Vendor	Description	Amount	Date	Order #	Department
432	390	Kevin Ward	Consultant Services for Homeless Program	\$1,200.00	8/9/2010	178836	Homeless
432	390	Andre Young	Consultant Services for Homeless Program	\$1,200.00	8/9/2010	178837	Homeless
420	390	Charles Crittenden	Clean & Wax Floors in Portal of Portable	\$800.00	8/12/2010	178873	Head Start
420	310	Sherrie Taylor	Professional Services for Homeless	\$14,600.00	7/1/2010	178783	Homeless
110	310	Beverly Nash	Contractual Agreement at EGHS	\$4,284.00			Educational Ser
420	310	Beverly Nash	Consultant Services for Safe & Drug Free	\$1,500.00	8/12/2010	178872	Drug Free Sch.
420	390	Gilbert Johnson	Off-Duty Deputy for Gadsden Central Acad.	\$6,750.00	8/26/2010	179007	ESE
420	390	Terry Williams	Off-Duty Deputy for Gadsden Central Acad.	\$6,750.00	8/26/2010	179008	ESE
420	390	Pamela Anderson	Off-Duty Deputy for Gadsden Central Acad.	\$6,750.00	8/26/2010	179023	ESE
420	390	Tamara McSwain	Off-Duty Deputy for Gadsden Central Acad.	\$6,750.00	8/31/2010	179032	ESE
110	310	Pearson Education	Scoring/Reporting Services for SAT 10	\$9,137.82	8/26/2010	179009	Assessment
420	390	Frances Hernandez	Interpreter for Head Start Parents & Teachers	\$200.00	8/26/2010	179015	Head Start
110	390	Anitria Daniels	Facilitator - Voluntary School Choice Grant	\$2,600.00	7/1/2010	178682	Choice Office
110	310	Rhonda Dykes	Program Cost Report SATSY Preparation	\$5,000.00	9/1/2010	179033	Finance
420	390	Vivian Leynes	Childcare for Head Start Policy Council	\$40.00	9/1/2010	179041	Head Start
420	390	Charles Crittenden	Pressure Wash Portable Classroom	\$350.00	9/1/2010	179038	Head Start
420	390	Cynthia Watson	Childcare for Head Start Policy Council	\$40.00	9/1/2010	179042	Head Start
420	390	Becky Barrera	Interpreter for Head Start Parents & Teachers	\$600.00	9/1/2010	179043	Head Start
420	310	Direct Link, LLC	Educational Consulting for 8/30 to 9/1	\$999.99	9/1/2010	179044	Sch Impvt
110	310	Lamier Technical Services	Tech Serv to Configure Connections for Sch	\$8,000.00	8/26/2010	178998	Media/Tech
420	390	Frances Sansom	ESE Department Clerical Service	\$3,000.00	8/19/2010	178934	ESE
110	310	Kathy Sneads	Gateway Software Consulting for Finance	\$5,000.00	9/21/2010	179172	Finance
420	390	Charles Crittenden	Misc. Jobs at Midway HS, Quincy Area 3's	\$1,500.00	9/24/2010	179188	Head Start
420	310	Beverly Nash	Contractual Agreement with Assessment	\$3,024.00	9/27/2010		Assessment
110	390	Gia Kolas	Prep for FLKRS Material - Assessment	\$300.00	10/1/2010	179217	Assessment
110	390	Zoe Brown Cooper	Completion of Safe Harbor Targets	\$150.00	1/6/2010	179242	Assessment
420	390	Dorothy Wood	Prof. & Tech Services for Homeless Prog.	\$2,997.00	10/6/2010	179249	Homeless
110	390	Kamissica Huggins	Tutoring to Students at EGHS - Americorps	\$904.00	10/7/2010	179272	Americorps
110	390	Almercia Pillers	Tutoring to Students at EGHS - Americorps	\$904.00	10/7/2010	179273	Americorps
110	390	Chantel Unanka	Tutoring to Students at EGHS - Americorps	\$904.00	10/7/2010	179274	Americorps
110	390	Shanqueria Wiggins	Tutoring to Students at EGHS - Americorps	\$904.00	10/7/2010	179275	Americorps
420	390	Melissa Lockwood	Childcare for Parent Involvement	\$300.00	10/8/2010	179291	Head Start
420	390	Subrina Manley	GED Proctoring at GTI	\$14.00	10/8/2010		GTI
432	310	Direct Link, LLC	Professional Development at High Schools	\$7,600.00	10/8/2010	179297	Sch Impvt