

AGENDA

SCHOOL BOARD WORKSHOP

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

February 25, 2014

4:30 P.M.

THIS WORKSHOP IS OPEN TO THE PUBLIC

1. Call to order
2. The Financial Workshop will end a little earlier this session to allow time for a Special Board session to dissolve the Gadsden County Board Leasing Corporation – Articles of Dissolution – Attorney Minnis will provide guidance on the procedural issues
3. Financial Data Report
4. Discussion Items
 - a. List of contractors and notification to Board regarding vendors with total payments greater than \$15,000 and other payment issues.
 - b. An internal accounts fiscal staff meeting was held on February 20, 2013 to discuss control procedures and deficiencies noted in the prior audit. The internal account's external auditor was interactive in the discussions. District personnel also discussed the implementation of a standardized form; timeliness of obtaining and recording the 1099 data needed of tax purposes from vendors; changes in obtaining their bank accounts which resulted from the delivery change by the bank; and the vendor notification which was previously delivered to the principals for immediate implementation on February 4, 2014 after its adoption by the Board at the January 28, 2014 Regular Board Meeting.
 - c. Auditor's General preliminary and tentative findings were delivered on February 11, 2014 and revised and redelivered on February 28, 2014. We are currently working on the response to be included in their audit report and will provide them the information before the 30 due date of March 12, 2014.
 - d. Additionally, we are currently responding to FDOE's request regarding our current status on the prior year Auditor General Report No. 2013-167.
 - e. We responded in early February to an e-rate Payment Quality Assessment.
 - f. 2014 – 15 FTE forecast was filed with FDOE on January 24, 2014. The projection is 158.42 UFTE less than the current year's budgeted amounts and 128.78 less than the 3rd calculation UFTE

for which the district is receiving reduced FEFP disbursements than previously budgeted for. Overall the district's projected enrollment trend continues to decline due from various factors. Primarily notable factors are the aging of the county's population, as indicated in the census data, approval of another charter school opening in the next fiscal year, and expansion of existing charter schools into the high school grade level.

Looking ahead, the next year's budget needs to be established using even more conservative figures so we do not have to resolve continued reductions in subsequent FTE counts like we are encountering in the current fiscal year. The opening of the merged Havana schools for a K through 8 program will be helpful, but the Board may want to hold a workshop to discuss other school mergers to align the number of schools with the shift in the county population.

- g. External Factors that affect the District's financial position. The district is beginning to review other cost savings measures to address funds that are being spent on unfunded State mandates. A recent example of this was noted when the District recently had to complete a technology tools survey which allows districts to buy technology tools from any remaining FEFP virtual funding.

The result of our review of virtual school payments at the district indicated there were no remaining funds that could be used to upgrade the technology delivery system for our rural district as allowed by Section 1002.45(1) (e), Florida Statutes. The District only receives funding from FEFP as virtual school funds only for the virtual school only students.

However, the State requires all seniors to take virtual online courses as part of their matriculation requirements, which is not part of the virtual school FEFP funding. A review of amounts paid to all the virtual school contractors paid in the prior fiscal year indicated that the district well exceeded the virtual school funding of \$1110. The payments to the virtual school contractors ended up totaling \$94,091.45.

Dr. Jackson has taken the lead and coordinated formulating a virtual school review committee to review the options available to the district to get a handle on this required but unfunded cost to the district's operations.

- h. Other agenda items:
 - i. Approval of the 2014-15 Florida School Boards Association dues
 - ii. Approval of the 2014-15 e-rate contract
 - iii. Budget Amendments
- 5. School Board Requests and Concerns
 - 6. Adjournment

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1109	BENEFITS ACCOUNT	.00	.00	.00
	1111	GENERAL FUND CASH	.00	.00	.00
	1112	CASH-CAPITAL CITY	7,056,261.94-	2,733,806.66	1,619,397.43
	1113	CASH - PREMIER BANK	1,048,918.19	.00	.00
	1114	PAYROLL CLEARING ACCT	.00	894,869.19	895,369.80
	1115	ACCTS PAYABLE CLEARING ACCT	247,410.87-	553,004.59	456,897.24
	1116	PETTY CASH	.00	.00	.00
	1117	WORKER'S COMPENSATION	175,627.60-	.00	7,109.14
	1119	CASH EQUIVALENT AT SBA	11,011,225.18	.00	1,000,000.00
	1121	TAXES RECEIVABLE CURRENT YEAR	.00	.00	.00
	1122	TAXES RECEIVABLE PRIOR YEAR	.00	.00	.00
	1130	ACCOUNTS RECEIVABLE	258.00	.00	.00
	1139	ACCOUNTS RECEIVABLE OTHER	.00	.00	.00
	1141	GENERAL OPERATING FUND	.00	.00	.00
	1142	DUE FROM INTERNAL FUND	.00	.00	.00
	1143	CAPITAL IMPROVEMENT FUNDS	.00	.00	.00
	1144	DUE FROM FOOD SERVICE FUND	25,025.24	638.78	.00
	1145	DUE FROM 420 FUND	410,382.70	168,784.91	499,668.63
	1146	DUE FROM 431 FUNDS	.00	.00	.00
	1147	OTHER FUNDS FOR A/C PAYABLE	.00	.00	.00
	1148	LOAN TO SET UP BENEFITS ACCT	.00	.00	.00
	1149	DUE FROM 432 FUNDS	.00	.00	.00
	1150	INVENTORY	.00	.00	.00
	1154	INSTRUCTIONAL MATERIALS	.00	.00	.00
	1155	CUSTODIAL SUPPLIES	14,873.43	.00	.00
	1156	EQUIPMENT	.00	.00	.00
	1158	TRANSPORTATION	103,444.22	.00	.00
	1159	MAINTENANCE	71,216.36	.00	.00
	1161	DUE FROM 433 FUND	.00	.00	.00
	1162	DUE FROM 435 FUND	.00	.00	.00
	1164	SBA INVESTMENTS POOL B	26,164.96	.00	.00
	1165	DUE FROM 434 FUND	13,646.99	174.00	13,646.99
	1169	Other Securities-Investments	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	258.00-	.00	.00
	1224	DUE FROM STATE	.00	.00	.00
	1225	U.S. GOVERNMENT-R O T C	.00	.00	.00
	1227	DUE FROM INTERNAL REVENUE SER	.00	.00	.00
	1228	P THOMAS RETIR LIFE IN/OUT	.00	.00	.00
	1229	OTHER	.00	.00	.00
	1231	INSURANCE, ETC.	.00	.00	.00
	1510	ESTIMATED REVENUE	42,420,457.25	.00	.00
	1520	ENCUMBRANCES	8,632,420.78	197,112.67	114,414.92
	1530	EXPENDITURES	22,478,446.37	1,691,959.48	2,998.80
	*	TOTAL ASSETS AND OTHER DEBITS	78,776,921.26	6,240,350.28	4,609,502.95
LIABILITIES	2020	CLEARING ACCOUNT - PAYROLL	.00	.00	.00
	2100	CLEARING	.00	1,001,072.87	1,001,072.87
	2114	BOARD BENEFITS-OTHER	.00	87,619.17	289,477.80
					201,858.63

RPRT- F2B40
 DIST- 20
 FUND- 110

GADSDEN COUNTY SCHOOLS
 GENERAL FUND

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-10 SEQ-N/A TOT-N/A SRC-D

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	BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
2120 ACCOUNTS PAYABLE	.00	.00	.00	.00
2121 OTHER	.00	.00	.00	.00
2122 DEDUCT/CONTRIB FOR EMP ON LEAV	39.70-	.00	113.00	73.30
2161 DUE TO GENERAL FUND	.00	.00	.00	.00
2162 DUE TO DEBT SERVICE FUND	.00	.00	.00	.00
2163 DUE TO CAPITAL PROJ. FUND	.00	.00	.00	.00
2164 DUE TO FOOD SERVICE FUND	.00	.00	.00	.00
2165 DUE TO CONTRACTED PROGRAM FUND	.00	.00	.00	.00
2167 DUE TO ACCOUNTS PAYABLE FUND	.00	.00	.00	.00
2170 PAYROLL DED & WITHOLDINGS	.00	1,242,182.49	1,242,182.49	.00
2171 DEDUCTIONS	.00	.00	.00	.00
2172 CURRENTLY AVAILABLE	.00	.00	.00	.00
2173 OTHER PAYROLL DEDUCTIONS	1,015.14	218,235.32	347,885.57	130,665.39
2179 BENEFIT ACCOUNT HOLDING RE1109	.00	.00	.00	.00
2220 DEPOSITS PAYABLE	.00	.00	.00	.00
2221 LIABILITY FOR CORP.CARD EXP.	.00	.00	.00	.00
2230 DUE TO OTHER AGENCIES	.00	.00	.00	.00
2235 DUE TO HRS	.00	.00	.00	.00
2271 STATE BOARD OF ADMINISTRATION	.00	.00	.00	.00
2500 BUDGETARY CREDITS	.00	.00	.00	.00
2510 APPROPRIATIONS	42,583,538.99	.00	.00	42,583,538.99
2520 REVENUE	25,433,761.33	.00	1,216,527.70	26,650,289.03
2710 RESTRICTED FOR STATE CARRYOVER	.00	.00	.00	.00
2720 RESERVED FOR ENCUMBRANCES	8,632,420.78	114,414.92	197,112.67	8,715,118.53
2730 RESERVE FOR INVENTORY	.00	.00	.00	.00
2750 UNASSIGNED FUND BALANCE	1,053,515.95	.00	.00	1,053,515.95
2760 UNRESERVED FUND BALANCE	.00	.00	.00	.00
2763 DESIGNATED FOR ANNUAL LEAVE	.00	.00	.00	.00
2769 UNDESIGNATED FUND BALANCE	1,072,708.77	.00	.00	1,072,708.77
2891 ADJUSTMENTS TO FUND BALANCE	.00	.00	.00	.00
* TOTAL LIABILITIES	78,776,921.26	2,663,524.77	4,294,372.10	80,407,768.59

RPRT- F2B40
 DIST- 20
 FUND- 210

GADSDEN COUNTY SCHOOLS
 S.B.E. BOND FUND

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-10 SEQ-N/A TOT-N/A SRC-D

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			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112	CASH-CAPITAL CITY	.00	.00	.00	.00
	1160	INVESTMENTS	30,133.10	.00	.00	30,133.10
	1510	ESTIMATED REVENUE	239,000.00	.00	.00	239,000.00
	1530	EXPENDITURES	.00	.00	.00	.00
	*	TOTAL ASSETS AND OTHER DEBITS	269,133.10	.00	.00	269,133.10
LIABILITIES	2510	APPROPRIATIONS	241,000.00	.00	.00	241,000.00
	2520	REVENUE	.00	.00	.00	.00
	2750	UNASSIGNED FUND BALANCE	28,133.10	.00	.00	28,133.10
	2751	BOND RESERVE	.00	.00	.00	.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	269,133.10	.00	.00	269,133.10

RPRT- F2B40
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 231 SECTION 1011 LOAN FROM CCB

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-10 SEQ-N/A TOT-N/A SRC-D

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			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1510	ESTIMATED REVENUE	185,861.83	.00	.00	185,861.83
	*	TOTAL ASSETS AND OTHER DEBITS	185,861.83	.00	.00	185,861.83
LIABILITIES	2510	APPROPRIATIONS	185,861.83	.00	.00	185,861.83
	*	TOTAL LIABILITIES	185,861.83	.00	.00	185,861.83

RPRT- F2B40
DIST- 20
FUND- 293

GADSDEN COUNTY SCHOOLS
SUNTRUST LOAN FOR HMS

TERMS - FINANCIAL INFORMATION SERIES
BALANCE SHEET
REQ-10 SEQ-N/A TOT-N/A SRC-D

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			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1510	ESTIMATED REVENUE	174,980.24	.00	.00	174,980.24
	*	TOTAL ASSETS AND OTHER DEBITS	174,980.24	.00	.00	174,980.24
LIABILITIES	2510	APPROPRIATIONS	174,980.24	.00	.00	174,980.24
	*	TOTAL LIABILITIES	174,980.24	.00	.00	174,980.24

RPRT- F2B40
 DIST- 20
 FUND- 331

GADSDEN COUNTY SCHOOLS
 HAVANA MIDDLE CONSTRUCT CCB

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-10 SEQ-N/A TOT-N/A SRC-D

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			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112	CASH-CAPITAL CITY	1,576,267.20	46,500.00	214,227.07	1,408,540.13
	1115	ACCTS PAYABLE CLEARING ACCT	214,227.07-	260,727.07	83,704.11	37,204.11-
	1510	ESTIMATED REVENUE	1,725,000.00	.00	.00	1,725,000.00
	1520	ENCUMBRANCES	71,566.20	937,856.49	146,261.31	863,161.38
	1530	EXPENDITURES	362,959.87	37,204.11	46,500.00	353,663.98
	*	TOTAL ASSETS AND OTHER DEBITS	3,521,566.20	1,282,287.67	490,692.49	4,313,161.38
LIABILITIES	2510	APPROPRIATIONS	1,725,000.00	.00	.00	1,725,000.00
	2520	REVENUE	1,725,000.00	.00	.00	1,725,000.00
	2720	RESERVED FOR ENCUMBRANCES	71,566.20	146,261.31	937,856.49	863,161.38
	*	TOTAL LIABILITIES	3,521,566.20	146,261.31	937,856.49	4,313,161.38

RPRT- F2B40
 DIST- 20
 FUND- 360

GADSDEN COUNTY SCHOOLS
 CO & DS FUND # 360

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-10 SEQ-N/A TOT-N/A SRC-D

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	207,799.35	.00	.00	207,799.35
	1141 GENERAL OPERATING FUND	.00	.00	.00	.00
	1220 DUE FROM OTHER AGENCIES	.00	.00	.00	.00
	1510 ESTIMATED REVENUE	40,000.00	.00	.00	40,000.00
	1530 EXPENDITURES	.00	.00	.00	.00
	* TOTAL ASSETS AND OTHER DEBITS	247,799.35	.00	.00	247,799.35
LIABILITIES	2163 DUE TO CAPITAL PROJ. FUND	.00	.00	.00	.00
	2510 APPROPRIATIONS	40,000.00	.00	.00	40,000.00
	2520 REVENUE	.00	.00	.00	.00
	2769 UNDESIGNATED FUND BALANCE	207,799.35	.00	.00	207,799.35
	* TOTAL LIABILITIES	247,799.35	.00	.00	247,799.35

RPRT- F2B40
 DIST- 20
 FUND- 379

GADSDEN COUNTY SCHOOLS
 CAPITAL IMPROVEMENTS

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-10 SEQ-N/A TOT-N/A SRC-D

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE	
ASSETS	1112	CASH-CAPITAL CITY	3,098,060.51	50,358.27	276,189.46	2,872,229.32
	1115	ACCTS PAYABLE CLEARING ACCT	259,389.46-	276,189.46	46,500.00	29,700.00-
	1143	CAPITAL IMPROVEMENT FUNDS	.00	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00	.00
	1510	ESTIMATED REVENUE	2,132,600.00	.00	.00	2,132,600.00
	1520	ENCUMBRANCES	1,291,206.94	14,036.00-	.00	1,277,170.94
	1530	EXPENDITURES	1,271,749.76	46,500.00	.00	1,318,249.76
	*	TOTAL ASSETS AND OTHER DEBITS	7,534,227.75	359,011.73	322,689.46	7,570,550.02
LIABILITIES	2120	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00	.00
	2163	DUE TO CAPITAL PROJ. FUND	.00	.00	.00	.00
	2510	APPROPRIATIONS	4,471,301.07	.00	.00	4,471,301.07
	2520	REVENUE	1,498,730.47	.00	50,358.27	1,549,088.74
	2720	RESERVED FOR ENCUMBRANCES	1,291,206.94	.00	14,036.00-	1,277,170.94
	2769	UNDESIGNATED FUND BALANCE	272,989.27	.00	.00	272,989.27
	*	TOTAL LIABILITIES	7,534,227.75	.00	36,322.27	7,570,550.02

RPRT- F2B40
 DIST- 20
 FUND- 391

GADSDEN COUNTY SCHOOLS
 CAPITAL OUTLAY OTHER

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-10 SEQ-N/A TOT-N/A SRC-D

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE	
ASSETS	1112	CASH-CAPITAL CITY	144,880.00	.00	.00	144,880.00
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	.00	.00
	1118	SBA 16013 CHARTER SCH C.OUTLAY	.00	.00	.00	.00
	1141	GENERAL OPERATING FUND	.00	.00	.00	.00
	1164	SBA INVESTMENTS POOL B	.00	.00	.00	.00
	1510	ESTIMATED REVENUE	80,000.00	.00	.00	80,000.00
	1530	EXPENDITURES	57,901.00-	.00	.00	57,901.00-
	*	TOTAL ASSETS AND OTHER DEBITS	166,979.00	.00	.00	166,979.00
LIABILITIES	2100	CLEARING	.00	.00	.00	.00
	2120	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00	.00
	2167	DUE TO ACCOUNTS PAYABLE FUND	.00	.00	.00	.00
	2510	APPROPRIATIONS	80,000.00	.00	.00	80,000.00
	2520	REVENUE	86,979.00	.00	.00	86,979.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	166,979.00	.00	.00	166,979.00

RPRT- F2B40
 DIST- 20
 FUND- 393

GADSDEN COUNTY SCHOOLS
 HAVANA MIDDLE CONSTRUCT SUNTRS

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-10 SEQ-N/A TOT-N/A SRC-D

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			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112	CASH-CAPITAL CITY	2,370,000.00	.00	.00	2,370,000.00
	1510	ESTIMATED REVENUE	2,370,000.00	.00	.00	2,370,000.00
	*	TOTAL ASSETS AND OTHER DEBITS	4,740,000.00	.00	.00	4,740,000.00
LIABILITIES	2510	APPROPRIATIONS	2,370,000.00	.00	.00	2,370,000.00
	2520	REVENUE	2,370,000.00	.00	.00	2,370,000.00
	*	TOTAL LIABILITIES	4,740,000.00	.00	.00	4,740,000.00

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112	CASH-CAPITAL CITY	25,177.61		
	1114	PAYROLL CLEARING ACCT	.00	638.78	25,177.61
	1115	ACCTS PAYABLE CLEARING ACCT	638.78-	.00	.00
	1116	PETTY CASH	1,000.00	85,246.23	85,246.23-
	1117	WORKER'S COMPENSATION	.00	.00	1,000.00
	1130	ACCOUNTS RECEIVABLE	.00	.00	.00
	1139	ACCOUNTS RECEIVABLE OTHER	.00	.00	.00
	1140	DUE FROM OTHER FUNDS	.00	.00	.00
	1141	GENERAL OPERATING FUND	.00	.00	.00
	1142	DUE FROM INTERNAL FUND	.00	.00	.00
	1144	DUE FROM FOOD SERVICE FUND	.00	.00	.00
	1145	DUE FROM 420 FUND	.00	.00	.00
	1148	LOAN TO SET UP BENEFITS ACCT	.00	.00	.00
	1150	INVENTORY	.00	.00	.00
	1151	FOOD STORES	21,860.18	.00	21,860.18
	1152	COMMODITY STORES	87,680.24-	.00	87,680.24-
	1153	FOOD SERVICE SUPPLIES	2,161.29	.00	2,161.29
	1164	SBA INVESTMENTS POOL B	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00
	1224	DUE FROM STATE	.00	.00	.00
	1510	ESTIMATED REVENUE	3,971,108.14	.00	3,971,108.14
	1520	ENCUMBRANCES	979,733.54	2,615.86	897,043.60
	1530	EXPENDITURES	2,147,056.98	85,246.23	2,232,303.21
	*	TOTAL ASSETS AND OTHER DEBITS	7,059,778.72	89,139.65	6,977,727.56
LIABILITIES	2020	CLEARING ACCOUNT - PAYROLL	.00	.00	.00
	2114	BOARD BENEFITS-OTHER	.00	.00	.00
	2120	ACCOUNTS PAYABLE	.00	.00	.00
	2161	DUE TO GENERAL FUND	51,644.53-	.00	51,005.75-
	2167	DUE TO ACCOUNTS PAYABLE FUND	.00	638.78	.00
	2170	PAYROLL DED & WITHOLDINGS	.00	.00	.00
	2173	OTHER PAYROLL DEDUCTIONS	.00	.00	.00
	2500	BUDGETARY CREDITS	.00	.00	.00
	2510	APPROPRIATIONS	3,917,717.31	.00	3,917,717.31
	2520	REVENUE	2,038,607.45	.00	2,038,607.45
	2720	RESERVED FOR ENCUMBRANCES	979,733.54	85,305.80	897,043.60
	2769	UNDESIGNATED FUND BALANCE	175,364.95	.00	175,364.95
	2891	ADJUSTMENTS TO FUND BALANCE	.00	.00	.00
	*	TOTAL LIABILITIES	7,059,778.72	85,305.80	6,977,727.56

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE	
ASSETS	1112	CASH-CAPITAL CITY	171,080.02	668,453.54	668,453.54	171,080.02
	1113	CASH - PREMIER BANK	.00	.00	.00	.00
	1114	PAYROLL CLEARING ACCT	168,210.63-	102,082.04	102,082.04	168,210.63-
	1115	ACCTS PAYABLE CLEARING ACCT	25,126.67-	66,975.84	115,193.29	73,344.12-
	1117	WORKER'S COMPENSATION	.00	851.50	851.50	.00
	1130	ACCOUNTS RECEIVABLE	.00	.00	.00	.00
	1139	ACCOUNTS RECEIVABLE OTHER	.00	.00	.00	.00
	1141	GENERAL OPERATING FUND	.00	.00	.00	.00
	1145	DUE FROM 420 FUND	.00	.00	.00	.00
	1147	OTHER FUNDS FOR A/C PAYABLE	.00	.00	.00	.00
	1161	DUE FROM 433 FUND	.00	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00	.00
	1224	DUE FROM STATE	.00	.00	.00	.00
	1229	OTHER	.00	.00	.00	.00
	1510	ESTIMATED REVENUE	9,378,928.49	47,514.00	.00	9,426,442.49
	1520	ENCUMBRANCES	550,937.27	23,217.04	63,011.32	511,142.99
	1530	EXPENDITURES	4,716,524.02	263,859.98	1,425.97	4,978,958.03
	*	TOTAL ASSETS AND OTHER DEBITS	14,624,132.50	1,172,953.94	951,017.66	14,846,068.78
LIABILITIES	2020	CLEARING ACCOUNT - PAYROLL	.00	.00	.00	.00
	2100	CLEARING	.00	.00	.00	.00
	2114	BOARD BENEFITS-OTHER	.00	11,734.39	39,469.83	27,735.44
	2120	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	487,082.90	499,668.63	168,784.91	156,199.18
	2164	DUE TO FOOD SERVICE FUND	.00	.00	.00	.00
	2165	DUE TO CONTRACTED PROGRAM FUND	.00	.00	.00	.00
	2167	DUE TO ACCOUNTS PAYABLE FUND	.00	.00	.00	.00
	2170	PAYROLL DED & WITHOLDINGS	.00	148,467.06	148,467.06	.00
	2173	OTHER PAYROLL DEDUCTIONS	1,015.29	28,688.81	46,385.02	18,711.50
	2221	LIABILITY FOR CORP.CARD EXP.	.00	.00	.00	.00
	2230	DUE TO OTHER AGENCIES	.00	.00	.00	.00
	2231	DUE STATE-CASH ADVANCES	.00	.00	.00	.00
	2412	DEFERRED REV-CASH ADVANCE	.00	.00	.00	.00
	2510	APPROPRIATIONS	9,378,928.49	35,131.20	82,645.20	9,426,442.49
	2520	REVENUE	4,201,739.53	.00	499,668.63	4,701,408.16
	2720	RESERVED FOR ENCUMBRANCES	550,937.27	63,011.32	23,217.04	511,142.99
	2760	UNRESERVED FUND BALANCE	.00	.00	.00	.00
	2769	UNDESIGNATED FUND BALANCE	4,429.02	.00	.00	4,429.02
	2891	ADJUSTMENTS TO FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	14,624,132.50	786,701.41	1,008,637.69	14,846,068.78

RPRT- F2B40
 DIST- 20
 FUND- 432

GADSDEN COUNTY SCHOOLS
 TARGETED ARRA STIMULUS FUNDS

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-10 SEQ-N/A TOT-N/A SRC-D

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112	CASH-CAPITAL CITY	.00	.00	.00
	1114	PAYROLL CLEARING ACCT	.00	.00	.00
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	.00
	1117	WORKER'S COMPENSATION	.00	.00	.00
	1149	DUE FROM 432 FUNDS	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00
	1221	STATE REIMBURSEMENTS	.00	.00	.00
	1510	ESTIMATED REVENUE	90,206.38	.00	90,206.38
	1520	ENCUMBRANCES	.00	.00	.00
	1530	EXPENDITURES	90,206.38	.00	90,206.38
	*	TOTAL ASSETS AND OTHER DEBITS	180,412.76	.00	180,412.76
LIABILITIES	2114	BOARD BENEFITS-OTHER	.00	.00	.00
	2120	ACCOUNTS PAYABLE	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00
	2167	DUE TO ACCOUNTS PAYABLE FUND	.00	.00	.00
	2170	PAYROLL DED & WITHOLDINGS	.00	.00	.00
	2173	OTHER PAYROLL DEDUCTIONS	.00	.00	.00
	2412	DEFERRED REV-CASH ADVANCE	.00	.00	.00
	2510	APPROPRIATIONS	90,206.38	.00	90,206.38
	2520	REVENUE	90,206.38	.00	90,206.38
	2720	RESERVED FOR ENCUMBRANCES	.00	.00	.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00
	*	TOTAL LIABILITIES	180,412.76	.00	180,412.76

RPRT- F2B40
 DIST- 20
 FUND- 434

GADSDEN COUNTY SCHOOLS
 ARRA RACE TO THE TOP

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-10 SEQ-N/A TOT-N/A SRC-D

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE	
ASSETS	1112	CASH-CAPITAL CITY	.00	13,820.99	13,820.99	.00
	1114	PAYROLL CLEARING ACCT	.00	.00	.00	.00
	1115	ACCTS PAYABLE CLEARING ACCT	60.00-	60.00	1,256.98	1,256.98-
	1117	WORKER'S COMPENSATION	.00	.00	.00	.00
	1165	DUE FROM 434 FUND	.00	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00	.00
	1510	ESTIMATED REVENUE	10,646,661.08-	.00	.00	10,646,661.08-
	1520	ENCUMBRANCES	36,793.51	1,105.89	756.00	37,143.40
	1530	EXPENDITURES	10,190,578.83-	1,370.98	.00	10,189,207.85-
	*	TOTAL ASSETS AND OTHER DEBITS	20,800,506.40-	16,357.86	15,833.97	20,799,982.51-
LIABILITIES	2114	BOARD BENEFITS-OTHER	.00	.00	.00	.00
	2120	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	13,646.99	13,646.99	174.00	174.00
	2170	PAYROLL DED & WITHOLDINGS	.00	.00	.00	.00
	2173	OTHER PAYROLL DEDUCTIONS	.00	.00	.00	.00
	2412	DEFERRED REV-CASH ADVANCE	.00	.00	.00	.00
	2510	APPROPRIATIONS	10,646,661.08-	.00	.00	10,646,661.08-
	2520	REVENUE	10,204,285.82-	.00	13,646.99	10,190,638.83-
	2720	RESERVED FOR ENCUMBRANCES	36,793.51	756.00	1,105.89	37,143.40
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	20,800,506.40-	14,402.99	14,926.88	20,799,982.51-

RPRT- F2B40
 DIST- 20
 FUND- 851

GADSDEN COUNTY SCHOOLS
 TRUST FUND-UNREIMBURSE MEDICAL

TERMS - FINANCIAL INFORMATION SERIES
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			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1109	BENEFITS ACCOUNT	5,965.48	.00	.00	5,965.48
	1112	CASH-CAPITAL CITY	.00	.00	.00	.00
	*	TOTAL ASSETS AND OTHER DEBITS	5,965.48	.00	.00	5,965.48
LIABILITIES	2110	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00	.00
	2179	BENEFIT ACCOUNT HOLDING RE1109	5,965.48	.00	.00	5,965.48
	*	TOTAL LIABILITIES	5,965.48	.00	.00	5,965.48

RPRT- F2B40
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- *****

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
REQUEST TOT *	TOTAL ASSETS AND OTHER DEBITS	96,687,251.79	9,160,101.13	6,560,927.34	99,286,425.58
	* TOTAL LIABILITIES	96,687,251.79	3,696,196.28	6,295,370.07	99,286,425.58

RPRT- F2B20
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 110 GENERAL FUND

TERMS - FINANCIAL INFORMATION SERIES
 REVENUE LEDGER SUMMARY
 REQ-01 SEQ-S,R TOT-1 SRC-D

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NUMBER REV	ACCOUNT	BUDGETED	ACCRUED	RECEIVABLE	COLLECTED		TOTAL	PCT
					ACCRUED	UNACCRUED		
191	ROTC	125,083.28	.00	.00	.00	51,428.72	51,428.72	41%
202	MEDICAID	400,000.00	.00	.00	.00	4,727.11	4,727.11	1%
280	FEDERAL THROUGH LOCAL	475,000.00	.00	.00	.00	206,010.02	206,010.02	43%
310	FLA. EDU. FINANCE PROG (FEFP)	22,627,044.00	.00	.00	.00	13,980,275.00	13,980,275.00	62%
315	WORKFORCE DEVELOPMENT	666,405.00	.00	.00	.00	438,943.00	438,943.00	66%
318	ADULTS WITH DISABILITIES	255,703.31	.00	.00	.00	115,620.40	115,620.40	45%
341	RACING COMMISSION FUNDS	223,250.00	.00	.00	.00	111,625.00	111,625.00	50%
342	STATE FOREST FUNDS	4,000.00	.00	.00	.00	.00	.00	0%
343	STATE LICENSE TAX	17,000.00	.00	.00	.00	12,944.85	12,944.85	76%
355	CLASS SIZE REDUCTION	5,845,979.00	.00	.00	.00	3,401,735.00	3,401,735.00	58%
361	SCHOOL RECOGNITION FUNDS	214,841.00	.00	.00	.00	.00	.00	0%
371	Voluntary Pre-K Program	825,000.00	.00	.00	.00	377,657.66	377,657.66	46%
390	MISCELLANEOUS STATE REVENUE	23,000.00	.00	.00	.00	31,741.57	31,741.57	0%
399	OTHER MISCELLANEOUS STATE REV	50,000.00	.00	.00	.00	53,305.56	53,305.56	107%
411	DISTRICT SCHOOL TAXES	8,603,151.66	.00	.00	.00	7,095,091.25	7,095,091.25	82%
421	TAX REDEMPTIONS	50,000.00	.00	.00	.00	19,246.01	19,246.01	38%
425	RENT	1,000.00	.00	.00	.00	3,713.00	3,713.00	371%
430	INTEREST, INCLUD PROFIT ON INVE	10,000.00	.00	.00	.00	.00	.00	0%
431	INTEREST ON INVESTMENTS	.00	.00	.00	.00	5,442.23	5,442.23	0%
433	NET INCR/DECR INVESTMENTS	.00	.00	.00	.00	1,440.86	1,440.86	0%
440	GIFTS, GRANTS, AND BEQUESTS	10,000.00	.00	.00	.00	14,978.10	14,978.10	150%
462	POSTSECONDARY VOC COURSE FEE	35,000.00	.00	.00	.00	.00	.00	0%
467	GENERAL ED DEVEL GED TEST FEES	5,000.00	.00	.00	.00	.00	.00	0%
490	MISCELLANEOUS LOCAL SOURCES	700,000.00	.00	.00	.00	561,527.60	561,527.60	80%
491	BUS FEES	.00	.00	.00	.00	42,660.15	42,660.15	0%
492	TRANS SVCS SCHOOL ACTITIVITES	.00	.00	.00	.00	6,030.90	6,030.90	0%
493	SALE OF JUNK	.00	.00	.00	.00	10,844.31	10,844.31	0%
494	REC OF FED INDIRECT COST RATE	.00	.00	.00	.00	12,800.69	12,800.69	0%
497	REFUNDS OF PRIOR YEAR'S EXPEND	.00	.00	.00	.00	3,417.19	3,417.19	0%
630	TRANSFERS FROM CAPITAL PROJ FD	1,300,000.00	.00	.00	.00	60,639.00	60,639.00	5%
732	SALE OF LAND AND BUILDINGS	.00	.00	.00	.00	23,634.29	23,634.29	0%
741	INSURANCE LOSS RECOVERY	.00	.00	.00	.00	2,809.56	2,809.56	0%
*		42,420,457.25	.00	.00	.00	26,650,289.03	26,650,289.03	63%

RPRT- F2B20
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 210 S.B.E. BOND FUND

TERMS - FINANCIAL INFORMATION SERIES
 REVENUE LEDGER SUMMARY
 REQ-01 SEQ-S,R TOT-1 SRC-D

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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----	TOTAL	PCT
REV				ACCRUED UNACCRUED		
322 CO&DS WITHELD FOR SBE/COBI BON	239,000.00	.00	.00	.00 .00	.00	0%
*	239,000.00	.00	.00	.00 .00	.00	0%

RPRT- F2B20
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 231 SECTION 1011 LOAN FROM CCB

TERMS - FINANCIAL INFORMATION SERIES
 REVENUE LEDGER SUMMARY
 REQ-01 SEQ-S,R TOT-1 SRC-D

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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----ACCRUED	-----COLLECTED-----	TOTAL	PCT
REV					UNACCRUED		
630 TRANSFERS FROM CAPITAL PROJ FD	185,861.83	.00	.00	.00	.00	.00	0%
*	185,861.83	.00	.00	.00	.00	.00	0%

RPRT- F2B20
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 293 SUNTRUST LOAN FOR HMS

TERMS - FINANCIAL INFORMATION SERIES
 REVENUE LEDGER SUMMARY
 REQ-01 SEQ-S,R TOT-1 SRC-D

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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----	TOTAL	PCT
REV				ACCRUED UNACCRUED		
630 TRANSFERS FROM CAPITAL PROJ FD	174,980.24	.00	.00	.00 .00	.00	0%
*	174,980.24	.00	.00	.00 .00	.00	0%

RPRT- F2B20
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 331 HAVANA MIDDLE CONSTRUCT CCB

TERMS - FINANCIAL INFORMATION SERIES
 REVENUE LEDGER SUMMARY
 REQ-01 SEQ-S,R TOT-1 SRC-D

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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----ACCRUED	-----COLLECTED-----	TOTAL	PCT
REV					UNACCRUED		
721 SECTION 1011 LOAN	1,725,000.00	.00	.00	.00	1,725,000.00	1,725,000.00	100%
*	1,725,000.00	.00	.00	.00	1,725,000.00	1,725,000.00	100%

RPRT- F2B20
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 360 CO & DS FUND # 360

TERMS - FINANCIAL INFORMATION SERIES
 REVENUE LEDGER SUMMARY
 REQ-01 SEQ-S,R TOT-1 SRC-D

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NUMBER-----ACCOUNT----- REV	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----		TOTAL	PCT
				ACCRUED	UNACCRUED		
321 CO & DS DIST TO DISTRICTS	40,000.00	.00	.00	.00	.00	.00	0%
*	40,000.00	.00	.00	.00	.00	.00	0%

RPRT- F2B20
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 379 CAPITAL IMPROVEMENTS

TERMS - FINANCIAL INFORMATION SERIES
 REVENUE LEDGER SUMMARY
 REQ-01 SEQ-S,R TOT-1 SRC-D

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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----ACCRUED	-----COLLECTED-----	TOTAL	PCT
REV					UNACCRUED		
413 DISTRICT LOCAL CAPITAL IMP TAX	2,132,600.00	.00	.00	.00	1,544,481.72	1,544,481.72	72%
421 TAX REDEMPTIONS	.00	.00	.00	.00	4,607.02	4,607.02	0%
*	2,132,600.00	.00	.00	.00	1,549,088.74	1,549,088.74	73%

RPRT- F2B20
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 391 CAPITAL OUTLAY OTHER

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 REVENUE LEDGER SUMMARY
 REQ-01 SEQ-S,R TOT-1 SRC-D

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NUMBER-----ACCOUNT----- REV	BUDGETED	ACCRUED	RECEIVABLE	----- ACCRUED	----- COLLECTED UNACCRUED	TOTAL	PCT
397 CHARTER SCHOOL CAPITAL OUTLAY	80,000.00	.00	.00	.00	86,979.00	86,979.00	109%
*	80,000.00	.00	.00	.00	86,979.00	86,979.00	109%

RPRT- F2B20
 DIST- 20
 FUND- 393

GADSDEN COUNTY SCHOOLS
 HAVANA MIDDLE CONSTRUCT SUNTRS

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 REVENUE LEDGER SUMMARY
 REQ-01 SEQ-S,R TOT-1 SRC-D

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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----	TOTAL	PCT
REV				ACCRUED UNACCRUED		
721 SECTION 1011 LOAN	2,370,000.00	.00	.00	.00 2,370,000.00	2,370,000.00	100%
*	2,370,000.00	.00	.00	.00 2,370,000.00	2,370,000.00	100%

RPRT- F2B20
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 410 FOOD SERVICE FUND # 410

TERMS - FINANCIAL INFORMATION SERIES
 REVENUE LEDGER SUMMARY
 REQ-01 SEQ-S,R TOT-1 SRC-D

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NUMBER	ACCOUNT	BUDGETED	ACCRUED	RECEIVABLE	COLLECTED		TOTAL	PCT
					ACCRUED	UNACCRUED		
261	SCHOOL LUNCH REIMBURSEMENT	2,353,659.27	.00	.00	.00	1,162,867.25	1,162,867.25	49%
262	SCHOOL BREAKFAST REIMBURSEMENT	849,291.16	.00	.00	.00	512,449.07	512,449.07	60%
263	AFTER SCHOOL SNACK REIMB	96,883.80	.00	.00	.00	39,452.00	39,452.00	41%
265	U.S.D.A. DONATED COMMODITIES	147,866.91	.00	.00	.00	.00	.00	0%
267	SUMMER FOOD SERVICE PROGRAM	250,000.00	.00	.00	.00	171,089.27	171,089.27	68%
268	FRESH FRUITS & VEGETABLES	126,750.00	.00	.00	.00	63,374.84	63,374.84	50%
337	SCHOOL BREAKFAST SUPPLEMENT	35,680.00	.00	.00	.00	.00	.00	0%
338	SCHOOL LUNCH SUPPLEMENT	34,977.00	.00	.00	.00	33,538.00	33,538.00	96%
440	GIFTS, GRANTS, AND BEQUESTS	.00	.00	.00	.00	312.00	312.00	0%
451	STUDENT LUNCHESES	.00	.00	.00	.00	51,830.41	51,830.41	0%
454	STUDENT AND ADULT A LA CARTE	75,000.00	.00	.00	.00	.00	.00	0%
490	MISCELLANEOUS LOCAL SOURCES	.00	.00	.00	.00	597.27	597.27	0%
493	SALE OF JUNK	.00	.00	.00	.00	1,215.00	1,215.00	0%
495	OTHER MISC LOCAL SOURCES	1,000.00	.00	.00	.00	.00	.00	0%
497	REFUNDS OF PRIOR YEAR'S EXPEND	.00	.00	.00	.00	1,882.34	1,882.34	0%
*		3,971,108.14	.00	.00	.00	2,038,607.45	2,038,607.45	51%

RPRT- F2B20
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 420 CONTRACTED PROJECTS FUND 420

TERMS - FINANCIAL INFORMATION SERIES
 REVENUE LEDGER SUMMARY
 REQ-01 SEQ-S,R TOT-1 SRC-D

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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----	-----	-----	-----
REV				ACCRUED	UNACCRUED	TOTAL	PCT
199 MISCELLANEOUS FEDERAL DIRECT	701,571.83	.00	.00	.00	1,012,128.63	1,012,128.63	144%
201 VOCATIONAL EDUCATION ACTS	169,518.40	.00	.00	.00	74,985.00	74,985.00	44%
225 TEACHER/PRINCIPAL TRAIN RECRUI	46,458.66-	.00	.00	.00	218,954.14	218,954.14	0%
226 MATH & SCIENCE PARTNERSHIPS	596,255.99	.00	.00	.00	50,468.99	50,468.99	8%
230 INDIVID WITH DISAB ED ACT-IDEA	1,879,333.48	.00	.00	.00	907,951.08	907,951.08	48%
240 ELEM. & SECOND. ED. ACT, TITLE I	5,415,871.63	.00	.00	.00	2,146,883.56	2,146,883.56	40%
290 OTHER FEDERAL THROUGH STATE	710,349.82	.00	.00	.00	290,036.76	290,036.76	41%
*	9,426,442.49	.00	.00	.00	4,701,408.16	4,701,408.16	50%

RPRT- F2B20
 DIST- 20
 FUND- 432

GADSDEN COUNTY SCHOOLS
 TARGETED ARRA STIMULUS FUNDS

TERMS - FINANCIAL INFORMATION SERIES
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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----	TOTAL	PCT
REV				ACCRUED UNACCRUED		
240 ELEM.& SECOND. ED. ACT,TITLE I	90,206.38	.00	.00	.00 90,206.38	90,206.38	100%
*	90,206.38	.00	.00	.00 90,206.38	90,206.38	100%

RPRT- F2B20
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 434 ARRA RACE TO THE TOP

TERMS - FINANCIAL INFORMATION SERIES
 REVENUE LEDGER SUMMARY
 REQ-01 SEQ-S,R TOT-1 SRC-D

PROCESSED- 02/18/14 PAGE- 13
 TIME- 16:59 FY- 14
 MONTH- FEBRUARY PRD- 08

NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----	TOTAL	PCT
REV				ACCRUED UNACCRUED		
214 RACE TO THE TOP	962,980.20	.00	.00	.00 444,602.35	444,602.35	46%
*	962,980.20	.00	.00	.00 444,602.35	444,602.35	46%

RPRT- F2B20
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- *****

TERMS - FINANCIAL INFORMATION SERIES
 REVENUE LEDGER SUMMARY
 REQ-01 SEQ-S,R TOT-1 SRC-D

PROCESSED- 02/18/14 PAGE- 14
 TIME- 16:59 FY- 14
 MONTH- FEBRUARY PRD- 08

NUMBER-----ACCOUNT----- REV	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED----- ACCRUED UNACCRUED	TOTAL	PCT
REQUEST TOTAL	63,818,636.53	.00	.00	.00 39,656,181.11	39,656,181.11	

Gadsden County School District
 Contracted Services and Board Notification of Vendor Payments Near or over \$15,000
 2/25/14 Board Meeting

Contractors

Fund Object # Vendor
 no new ones to report since last Board meeting

Board Notification

Fund	Object #	Vendor	Description	Amount	Date	Purchase Order #
110	360	CDW Government	Renewal of existing microsoft applications through PAEC contract	33,847.92	2/4/2014	186216 invoice received for payment after grant was closed and PO
379	641	booksource	STEM Classroom Library	5,677.80	1/3/2014	184621 was liquidated
379	641	Progressive Communications	cabling	7,488.63	8/6/2013	signed quote



Kimberly Ferree <ferreek@gcpsmail.com>

Vendor Notification Approved by the Board on January 28, 2014

message

Kimberly Ferree <ferreek@gcpsmail.com>

Tue, Feb 4, 2014 at 9:53 AM

To: Pauline West <westp@gcpsmail.com>, Valencia Denson <densonv@gcpsmail.com>, Melvin Roberts <robertsm@gcpsmail.com>, Rebecca Gaines <gainesr@gcpsmail.com>, Hilda Jackson <jacksonh@gcpsmail.com>, Debra Rackley <rackleyd@gcpsmail.com>, Erica Starling <starlinge@gcpsmail.com>, Stephen Pitts <pittss@gcpsmail.com>, Micheal Franklin <franklinm@gcpsmail.com>, Willie Jackson <jacksonwi@gcpsmail.com>, Delshuana Jackson <jacksond@gcpsmail.com>, Juanita Ellis <ellisj@gcpsmail.com>, Maurice Stokes <stokesm@gcpsmail.com>, Lisa Robinson <robinsonl@gcpsmail.com>, Ida Walker <walkerl@gcpsmail.com>

Cc: Reginald James <jamesr@gcpsmail.com>, Rosalyn Smith <smithr@gcpsmail.com>

Principals,

Attached you will find the vendor notification that was approved by the Board at the January 28, 2014 meeting. Please forward to your internal accounts fiscal staff to implement immediately. This notification should be sent to all vendors who do business with your school and can also be included in any invoice remittances that are sent to them when bills are paid from the internal account. Additionally, you may want to share this notification with the fundraising parents and staff who support your school functions to provide additional clarity regarding the process and applicable responsibilities when requesting vendors provide goods and services for the school.

The district plans of holding a meeting with all the fiscal staff in the near future to discuss this and other items, such as implementation of other bookkeeping standardized forms, etc. that the internal accounts auditor has suggested to them in the past when concluding the internal accounts audit.

If you have any questions, concerns, or comments, please give me a call.

Kimberly Ferree, Assistance Superintendent for Business and Finance

**Vendor Notification.doc**

49K

The School Board of Gadsden County



"Building A Brighter Future"

REGINALD C. JAMES
SUPERINTENDENT OF SCHOOLS

35 MARTIN LUTHER KING, JR. BLVD
QUINCY, FLORIDA 32351
TEL: (850) 627-8651
FAX: (850) 627-2760
<http://www.gcps.k12.fl.us>

VENDOR NOTICE School Internal Accounts

Date

Vendor Name
Addressee
Street Line
City, FL ZIPXX

Dear Vendor Name:

In order to facilitate the timely processing of payment(s) to your company, the School Board of Gadsden County requests that the purchasing and accounts payable procedures detailed below be followed when requests are being made regarding a particular school's ancillary student activities:

All requests for the procurement of goods and/or services by a school for school activities, such as athletics, band, etc. in the school district **must** be secured by an approved purchase order authorized by the school's principal.

Unauthorized purchases made without prior approval from the school principal will become the personal responsibility of the individual placing the order. In such cases, the school district will direct the vendor to seek payment from the individual.

Invoices for goods and/or services rendered to the school for school activities must be mailed to the following address:

Name of School
Address line
City, State, Zip line
ATTN: office manager name

The internal accounts payable department will only accept original invoices. Additionally, requirements for invoices submitted to the school are as follows:

- a) The invoice shall reference the school's purchase order number, and the invoice shall correlate to the school's purchase order number under which the purchase was made.
- b) The invoice shall indicate the name of the vendor that is recited on the school's approved purchase order.
- c) The invoice shall indicate the date of its preparation as well as the date goods and/or services were delivered and accepted.
- d) The invoice shall indicate an identifying number to facilitate identification of the invoice.
- e) The invoice shall indicate a description of the goods and/or services provided; and
- f) The invoice shall indicate the quantity, unit price, and extended price of the goods and/or services provided to the school.

All inquiries regarding the payment of invoices should be directed to _____ (name of office manager);
_____ (phone number of office manager).

AUDREY D. LEWIS
DISTRICT NO. 1
HAVANA, FL 32333

JUDGE B. HELMS, JR.
DISTRICT NO. 2
QUINCY, FL 32351

ISAAC SIMMONS, JR.
DISTRICT NO. 3
CHATTAHOOCHEE, FL 32324
GREENSBORO, FL 32330

CHARLIE D. FROST
DISTRICT NO. 4
GRETNA, FL 32332
QUINCY, FL 32352

ROGER P. MILTON
DISTRICT NO. 5
QUINCY, FL 32353

1099

RPRT- F4B42
DIST- 20 GADSDEN COUNTY SCHOOL BOARD

TERMS - FINANCIAL INFORMATION SERIES
1099 PAYMENTS
DISTRICT TAX ID NUMBER 59-6000615

PROCESSED- 01/31/14
TIME- 16:16

PAGE- 7
FY- 14

VENDOR NO	TAX ID NO.	PAYEE	STREET	AMOUNT	CITY	RENT	ST	ZIP OTHER	MEDICAL	ATTORNEY
XVK04410000		KING P. ENTERTAINMENT	PO BOX 626	1,200.00	TALLAHASSEE	0.00	FL	32314 0.00	0.00	0.00
FK04645000	236-64-3441	KNICELY, JOSEPH CPA	3407 TALLAVANA TRAIL	2,000.00	HAVANA	0.00	FL	32333 0.00	0.00	0.00
VK04645000	236-64-3441	KNICELY, JOSEPH CPA	3407 TALLAVANA TRAIL	28,000.00	HAVANA	0.00	FL	32333 0.00	0.00	0.00
VK04650000	266-72-8791	KNIGHT, ARZIE	4150 SHADE FARM RD.	2,300.00	QUINCY	0.00	FL	32352 0.00	0.00	0.00
VL00115000	583-43-8739	RODRIGUEZ, MIGDALIA	9950 HOSFORD HIGHWAY	41,275.00	QUINCY	0.00	FL	32351 0.00	0.00	0.00
XVD01960000		LARRY DANIELS	7001 SALEM ROAD	1,000.00	QUINCY	0.00	FL	32351 0.00	0.00	0.00
VL02400000		LEON COUNTY SCH	*NOT 1099 VM* 2757 WEST PENSACOLA STRE	17,927.90	TALLAHASSEE	0.00	FL	323042998 0.00	0.00	0.00
VL02700000	374-02-0028	LEONARD, HAKEEM	2402 TALCO HILLS DRIVE	21,336.00	TALLAHASSEE	0.00	FL	32303 0.00	0.00	0.00
VL03270000		LEWIS-SMITH SUP	*NOT 1099 VM* P.O. DRAWER 6236	1,669.06	DOTHAN	0.00	AL	36302 0.00	0.00	0.00
VL04000000		LIBRARY VIDEO C	*NOT 1099 VM* DEPT. A/R	623.09	WYNNEWOOD	0.00	PA	190960580 0.00	0.00	0.00
VL04650000	132932696	LIPPINCOTT, WIL	*NOT 1099 VM* P O BOX 1610	4,660.29	HAGERSTOWN	0.00	MD	21741 0.00	0.00	0.00
VL05500000	261468354	LOLLEY'S TREE SERVICE	421 W. JEFFERSON ST.	800.00	QUINCY	0.00	FL	32351 0.00	0.00	0.00
VL05710000	266-72-8684	JOHN WESLEY LOVE	131 MINNIES LANE	1,500.00	QUINCY	0.00	FL	32352 0.00	0.00	0.00
VL05850000	265-45-6275	LOYDD, CURTISTINE	P O BOX 1954	8,850.00	BAINBRIDGE	0.00	GA	39818 0.00	0.00	0.00
VL06120000		LUSTRE-CAL	*NOT 1099 VM* P O BOX 439	1,141.09	LODI	0.00	CA	95241 0.00	0.00	0.00
VM02845000	261-82-8235	MARSHALL, JEAN D.	367 CHURCH STREET	8,233.42	GRETNA	0.00	FL	32332 0.00	0.00	0.00
VM03200000	593-35-1679	MASSON, CANSKY	4409 OAKAM CT.	1,750.00	ORLANDO	0.00	FL	32818 0.00	0.00	0.00
VM06460000	262-53-4710	MCMICHAEL, PAUL	207 N SHELFER ST	2,850.00	QUINCY	0.00	FL	32351 0.00	0.00	0.00



Kimberly Ferree <ferreek@gcpsmail.com>

Internal Funds Workshop

2 messages

JIMMY ASHMORE <ashmorecpa1@bellsouth.net>
Reply-To: JIMMY ASHMORE <ashmorecpa1@bellsouth.net>
To: Kimberly Ferree <ferreek@gcpsmail.com>

Mon, Feb 17, 2014 at 1:00 PM

Hi Kim - Sharron has attached a letter regarding the Thursday Internal Fund meeting. There is a list of things she would like for the schools to bring with them. If you could forward this information to the schools we would appreciate it.

Sincerely,
James R. Ashmore, CPA

Ashmore & Ashmore, PA
Certified Public Accountants
109 S. Main Street
Havana, Florida 32333
850-539-5690
850-539-5660

850-539-5994 fax

The Information contained in this email may be privileged and confidential and protected from disclosure. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by replying to the message and deleting it from your computer. Thank you.

New practice requirements set fourth in Internal Revenue Service Circular 230 now regulate written communications from our firm, including e-mail, about federal tax matters. Such communications can be either

"opinions" or written communications. Nothing set fourth herein above is intended to be an opinion for purposes of Circular 230. As a result, nothing set fourth herein may be relied upon to avoid any federal tax penalties. If you would like to receive a written opinion from us about a federal tax matter, please contact the sender of this message.

 **Internal Funds Workshop.pdf**
37K

Kimberly Ferree <ferreek@gcpsmail.com> Mon, Feb 17, 2014 at 2:26 PM
To: Frances Harrell <harrellf@gcpsmail.com>, Tenesia Clark <clarkt@gcpsmail.com>, Carla Spates <spatesc@gcpsmail.com>, Debra Rittman-Jackson <rittman-jacksond@gcpsmail.com>, Brenda Hall <hallb@gcpsmail.com>, Shalinda Hudson <hudsons@gcpsmail.com>, Irene Elias <eliasi@gcpsmail.com>, Cametra Bryant <bryantca@gcpsmail.com>, Frankie Malone <malonef@gcpsmail.com>, Kathleen Lanier <lanierk@gcpsmail.com>, Velma Barkley <barkleyv@gcpsmail.com>, Regina Herring <herringr@gcpsmail.com>, Blondell Enzor <enzorb@gcpsmail.com>, Barbara Smith <smithbarbara@gcpsmail.com>, Donzell Thomas <thomasd@gcpsmail.com>
Cc: JIMMY ASHMORE <ashmorecpa1@bellsouth.net>

Please see the attachment in Ms. Ashmore's email and plan accordingly

[Quoted text hidden]

 **Internal Funds Workshop.pdf**
37K

Dear Kim,

I am preparing for the workshop coming up on February 20, 2014 at 8:30am with the Principals and Office Managers/Bookkeepers.

As soon as possible, please send us an updated list of each Schools' Principals and Office Managers/Bookkeepers and their contact information, including titles such as Dr. In October, there were still changes being made to the office staffing at some of the Schools.

Please provide the Schools with an updated version of Redbook for School Internal Funds, which is now under Chapter 8 instead of Chapter 7.

We requested interim information from all the Schools in January 2014. This request included the latest Manatee records, bank reconciliation with outstanding check list, Principal's Report and first two pages of the bank statement. The Schools that have not sent the information requested are listed:

Carter-Parramore Academy

Gadsden Elementary Magnet

George W Munroe Elementary

James A Shanks Middle School

Stewart Street Elementary

West Gadsden High School

St. John sent a Manatee thumb drive, but not other documentation requested

Also, please send out a request to the Principals and Office Managers/Bookkeepers to bring the following information to the workshop, so they can follow along with me using their own records:

Their latest bank reconciliation with outstanding check list

The first 2 pages of the bank statement

The latest Principal's Report

A current Manatee thumb drive for the six Schools that have not already provided them

Latest Redbook for internal funds

Thank you,

Sharron Ashmore, CPA

Dear Kim,

Below are 2 of the issues I will be discussing at the workshop. I will supply a copy of this page and a blank W-9 to all the Schools.

How to keep track of contract labor records for reporting 1099 amounts to the district:

Bookkeepers should have all contract laborers fill out a form W-9, a copy should be forwarded to the district

If vendors were set up as payees in Manatee for contract labor as vendors -

Go to reports

Go to disbursements

Go to year to date vendor payments

Enter \$.01 for tolerance

Enter last calendar year to get the prior year totals for all vendors, including contract labor (each January)

Print report and send a copy to the district

Discuss alternate methods of determining contract labor totals when vendor option not used

How to clear old accounts payable from the Principal's Report:

In Manatee go to reports

Go to general accounts

Go to encumbrances

Print encumbrances for all accounts

The total encumbrances should equal the total accounts payable per the Principal's Report

Go to disbursements

Go to edit existing vendor invoice

Use encumbrance print out to find and void old obsolete accounts payable

Do this by entering the vendor number and invoice number from the print out and void the outstanding vendor invoice (other invoice information will come up automatically)



Kimberly Ferree <ferreek@gcpsmail.com>

Updated Gadsden P&T

2 messages

LESLEE WALKER <LESLEEWALKER@aud.state.fl.us>

Tue, Feb 18, 2014 at 3:09 PM

To: "jamesr@gcpsmail.com" <jamesr@gcpsmail.com>

Cc: "ferreek@gcpsmail.com" <ferreek@gcpsmail.com>

Mr. James,

Please find attached, an electronic copy of the updated preliminary and tentative findings resulting from our financial, Federal, and operational audit of the Gadsden District School Board. The areas highlighted in yellow have been updated to reflect the finding we discussed in our meeting this morning.

Would you please e-mail me at lesleewalker@aud.state.fl.us to indicate receipt of the updated preliminary and tentative audit findings?

Thank you so much for your assistance with this matter.

Leslee

Leslee W. Walker, CPA

Lead Senior Auditor

Educational Entities and Local Government Audits

Auditor General

Phone (850) 412-2801 Fax 487-4403

lesleewalker@aud.state.fl.us

In the event your response contains information that may be considered sensitive or confidential pursuant to Federal or State law, please do not send that information via e-mail. Please contact me to make alternative arrangements to provide the information.

 Gadsden PT Updated.pdf

232K

Kimberly Ferree <ferreek@gcpsmail.com>
To: LESLEE WALKER <LESLEEWALKER@aud.state.fl.us>
Cc: Reginald James <jamesr@gcpsmail.com>

Tue, Feb 18, 2014 at 3:33 PM

Ms. Walker,

Thank you for the updated version of the P&T. We will be working on it and will forward you a reply within the 30 day response window.

Kim Ferree

[Quoted text hidden]

**GADSDEN COUNTY DISTRICT SCHOOL BOARD
PRELIMINARY AND TENTATIVE AUDIT FINDINGS**

EXECUTIVE SUMMARY

SIGNIFICANT DEFICIENCY

Finding No. 1: Financial reporting procedures could be improved to ensure that account balances and transactions are properly reported on the financial statements.

ADDITIONAL MATTERS

Finding No. 2: The District did not obtain the required biennial actuarial valuation to support the amount reported as the liability for other postemployment benefits provided by the District.

Finding No. 3: Improvements were needed in controls over the reporting of instructional contact hours for adult general education classes to the Florida Department of Education.

Finding No. 4: The District had not developed a written comprehensive information technology (IT) disaster recovery plan.

Finding No. 5: District's IT security controls related to logging and monitoring of network activity needed improvement.

FEDERAL AWARDS FINDINGS

Federal Awards Finding No. 1: The District did not have adequate procedures to monitor its compliance with the Special Education Cluster programs maintenance of effort requirement, resulting in a maintenance of effort shortfall of \$224,650.

Federal Awards Finding No. 2: The District used Race-to-the-Top program funds for expenditures incurred outside the period of availability, resulting in \$10,278 of questioned costs.

FINANCIAL STATEMENT FINDING

SIGNIFICANT DEFICIENCY

Finding No. 1: Financial Reporting

Our review of the District's 2012-13 fiscal year annual financial report, as submitted to the Florida Department of Education and presented for audit, disclosed that financial reporting procedures could be improved. For example, the District participates in the E-Rate program whereby the District regularly receives rebate reimbursements for certain telecommunication service costs. However, the District did not identify and report a receivable of \$478,406 for anticipated rebate reimbursements from the program, although the District received these reimbursements on August 20, 2013, which is within the 60-day policy period for the District to report revenues for the 2012-13 fiscal year. As a result, the District understated General Fund revenue and unrestricted fund balance by this amount. Misreporting account balances and related transactions such as these may cause financial statement users to incorrectly assess the District's financial position.

We extended our audit procedures to determine the adjustments necessary to properly report these account balances and transactions on the financial statements, and District personnel accepted these adjustments. However, our extended audit procedures cannot substitute for management's responsibility to implement adequate controls over financial reporting. A similar finding was noted in our report No. 2013-167.

Recommendation: The District should improve its financial reporting procedures to ensure that financial statement account balances and transactions are properly reported.

**GADSDEN COUNTY DISTRICT SCHOOL BOARD
PRELIMINARY AND TENTATIVE AUDIT FINDINGS**

ADDITIONAL MATTERS

Finding No. 2: Other Postemployment Benefits

Generally accepted accounting principles (GAAP) require the District to report an other postemployment benefits (OPEB) liability for its coverage of retired employees who continue to receive health benefits offered by the District, and note disclosures to describe the OPEB plan, funding status and progress, and actuarial methods and assumptions. GAAP further require that the District obtain an actuarial valuation of its OPEB plan at least biennially since, at June 30, 2013, its plan had 1,072 plan members, exceeding the minimum 200-member plan requirement for the actuarial study. In addition, according to GAAP, certain Actuarial Standards of Practice (ASOPs) must guide preparation of the actuarial study. For example, Section 3.1.2 of the *Introduction to the Actuarial Standards of Practice, March 2013*, provides, in part, that actuarial standards should be used by actuaries who have the necessary education and experience to understand and apply them, and other individuals should consider obtaining the advice of a qualified actuary before making use of or otherwise relying upon the ASOPs.

Contrary to GAAP, District personnel indicated that they elected to forego the services of a certified actuary as a cost savings measure and did not obtain the required biennial actuarial valuation. Instead, the District elected to report the liability and related note disclosures based on the October 1, 2010, actuarial valuation used for the 2011-12 fiscal year annual financial report. District personnel indicated that the cost of the previous actuarial study was approximately \$8,600. The OPEB expenses and related liability reported were not quantitatively material; however, there is an increased need for the District to obtain the required biennial actuarially-prepared study as the OPEB liability amount increases in future years due to its cumulative nature.

Recommendation: The District should obtain an actuarial valuation of its OPEB plan biennially in accordance with GAAP.

Finding No. 3: Adult General Education Classes

Section 1004.02(3), Florida Statutes, defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State's workforce. The District received State funding for adult general education, and proviso language in Chapter 2012-118, Laws of Florida, Specific Appropriation 106, required that each school district report enrollment for adult general education programs identified in Section 1004.02, Florida Statutes, in accordance with the Florida Department of Education (FDOE) instructional hours reporting procedures.

FDOE procedures stated that fundable instructional contact hours are those scheduled hours that occur between the date of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner. FDOE procedures also provided that school districts develop a procedure for withdrawing students for nonattendance and that the standard for setting the withdrawal date be six consecutive absences from a class schedule, with the withdrawal date reported as the day after the last date of attendance.

For the 2012-13 fiscal year, the District reported to the FDOE 22,978 instructional contact hours for 87 students enrolled in 99 adult general education classes. Our review of 4,001 hours reported for 15 students enrolled in 66 adult general education classes disclosed 1,890 hours net hours over-reported for 15 students in 59 classes. District personnel indicated that these reporting errors occurred mainly because District personnel incorrectly recorded

**GADSDEN COUNTY DISTRICT SCHOOL BOARD
PRELIMINARY AND TENTATIVE AUDIT FINDINGS**

student withdrawal dates and hours for certain classes into the student record system. Given the number of errors, the full extent of the class hours misreported was not readily available.

Since future funding may be based, in part, on enrollment data reported to the FDOE, it is important that the District reports data correctly. Similar findings were noted in our report Nos. 2012-149 and 2013-167.

Recommendation: The District should strengthen its controls to ensure accurate reporting of instructional contact hours for adult general education classes to the FDOE. The District should also determine the extent of adult general hours misreported and contact the FDOE for proper resolution.

Finding No. 4: Information Technology - Disaster Recovery Plan

Disaster recovery planning is an element of information technology (IT) controls established to manage the availability of critical data and IT resources in the event of a processing disruption. The primary objective of disaster recovery planning is to provide a plan for continuing critical operations in the event of a major hardware or software failure. A disaster recovery plan should identify key recovery personnel, critical applications, provide for backups of critical data sets, and a step-by-step plan for recovery. In addition, plan elements should be tested periodically to disclose any areas not addressed and to facilitate effective business continuity in the event of an actual disruption of IT operations.

The District participates in the Panhandle Area Educational Consortium (PAEC) and obtains certain IT services, such as financial, payroll, student records, and other critical applications, from the Northwest Regional Data Center (NWRDC). The NWRDC developed an IT disaster recovery plan whereby member districts agreed to serve as alternate-processing sites for each other in the event of a disaster that interrupts critical IT operations. In addition, the District entered into an agreement with a disaster recovery company whereby the company agreed to provide, in the event of any unplanned interruption of critical business and information processing of its student records beyond the District's control, equipment and remote service and support via telephone to a location chosen by the District or to a specified vendor recovery site. However, the District had not established a written comprehensive disaster recovery plan, including the specific processes and procedures to be followed at the District when the NWRDC is inoperable to affect the recovery and restoration of financial, payroll, student records, and other critical applications; prioritization of critical operations and data; and assignment of key employees and backup personnel for recovery activities.

District personnel initially indicated that an independent firm would evaluate its IT operations and, when finalized, the District would implement a comprehensive disaster recovery plan. In March 2013, the firm released its report, which addressed IT organization and staffing, technology planning, infrastructure, and hardware and software needs; however, because the District's IT director position was vacant, a comprehensive disaster recovery plan was not developed.

Without a detailed plan for the District's disaster recovery, there is an increased risk that the District may be unable to continue critical operations, or maintain availability of information systems data and resources, in the event of a disruption of IT operations. Similar findings were noted in our report Nos. 2012-149 and 2013-167.

Recommendation: The District should develop a written, comprehensive disaster recovery plan.

**GADSDEN COUNTY DISTRICT SCHOOL BOARD
PRELIMINARY AND TENTATIVE AUDIT FINDINGS**

Finding No. 5: Information Technology - Security Controls - Logging and Monitoring of Network Activity

Security controls are intended to protect the confidentiality, integrity, and availability of data IT resources. Our audit disclosed that certain District IT security controls related to logging and monitoring of network activity needed improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising District data and IT resources. However, we have notified appropriate District management of the specific issues.

Without appropriate security controls related to logging and monitoring of network activity, the risk is increased that the confidentiality, integrity, and availability of District data and IT resources may be compromised. Similar findings were noted in our report Nos. 2012-149 and 2013-167.

Recommendation: The District should improve IT security controls related to logging and monitoring of network activity to ensure the continued confidentiality, integrity, and availability of District data and IT resources.

**GADSDEN COUNTY DISTRICT SCHOOL BOARD
PRELIMINARY AND TENTATIVE AUDIT FINDINGS**

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Federal Awards Finding No. 1:

Federal Agency: United States Department of Education

Pass-Through Entity: Florida Department of Education

Program: Special Education Cluster (CFDA Nos. 84.027 and 84.173)

Finding Type: Material Noncompliance and Material Weakness

Questioned Costs: \$224,650

Matching, Level of Effort, Earmarking – Maintenance of Effort. Title 34, Sections 300.203 and 300.204, Code of Federal Regulations (CFR), require that the amount of State and local funds expended by the District on special education related services during the audit period be a least equal, in total or average per capita, to that of the prior fiscal year. Allowances for decreases in maintenance of effort may be for certain reasons such as departure of special education personnel; a decrease in the enrollment of students with disabilities; and the termination of costly expenditures for long-term purchases, such as the acquisition of equipment and the construction of school facilities.

The District did not have procedures to monitor its compliance with the maintenance of effort requirements during the 2012-13 fiscal year, and District records indicated that the State and local expenditures, in total and average per capita, decreased from the 2011-12 fiscal year to the 2012-13 fiscal year resulting in a maintenance of effort shortfall, as shown below:

Source	Fiscal Years		Difference	Amounts
	2011-12	2012-13		
State and Local Expenditures for Special Education Services	\$ 3,697,132	\$ 3,456,032	\$ (241,100)	\$ (241,100)
Full-Time Equivalent (FTE) Enrollment in Special Education	729	736	7	
Average Expended Per Capita (FTE)	\$ 5,072	\$ 4,696	\$ (376)	
Allowance for Decrease in Terminal Leave Payments				16,450
Deficiency in Expenditures of State and Local Resources				\$ (224,650)

After consideration of the \$16,450 decrease in terminal leave payments for special education personnel, the deficiency in maintenance of effort from State and local funds totaled \$224,650, which represents questioned costs subject to disallowance by the grantor. Without procedures to monitor applicable maintenance of effort requirements, the risk increases that State and local funds will not be properly allocated and expended for special education services.

Professional auditing standards require that when an auditee does not comply, in all material respects, with a compliance requirement that could have a direct and material effect on one of its major Federal programs, appropriate disclosures (qualifications) should be made in the auditor's report. As the District did not comply with the requirement regarding Matching, Level of Effort, Earmarking – Maintenance of Effort that is applicable to the Special Education Cluster programs, our report on the District's compliance with that requirement includes a qualification to that effect.

Recommendation: The District should establish controls over State and local resources allocated and expended for Special Education Cluster programs to ensure compliance with Federal maintenance of effort requirements. In addition, the District should document to the grantor (FDOE) its compliance with these requirements or restore \$224,650 to the Special Education Cluster programs.

**GADSDEN COUNTY DISTRICT SCHOOL BOARD
PRELIMINARY AND TENTATIVE AUDIT FINDINGS**

District Contact Person: Kimberly Ferree, Assistant Superintendent for Business and Finance

Federal Awards Finding No. 2:

Federal Agency: United States Department of Education

Pass-Through Entity: Florida Department of Education

Program: State Fiscal Stabilization Fund – Race-to-the-Top Incentive Grants, Recovery Act (CFDA No. 84.395 – ARRA)

Finding Type: Noncompliance and Significant Deficiency

Questioned Costs: \$10,278

Period of Availability. Title 34, Section 80.23, CFR, provides that where a funding period is specified in a Federal award, a grantee may charge to the award only costs resulting from obligations incurred during the funding period. The District received a Race-to-the-Top grant, totaling approximately \$230,000, with a grant period from July 1, 2012, to June 30, 2013. Expenditures were to be incurred and purchase orders issued no later than June 30, 2013, and accrued expenditures were to be liquidated by August 20, 2013.

Our review of grant expenditures disclosed costs, totaling \$10,278, that were incurred during July and August 2013, which was after the period of availability. District personnel indicated that these expenditures were incurred and liquidated within the period of availability; however, as the District incurred these expenditures after June 30, 2013, these expenditures represent questioned costs subject to disallowance by the grantor.

Recommendation: The District should enhance its procedures to ensure that Federal grant expenditures are only incurred within the period of availability. In addition, the District should document to the grantor (FDOE) the allowability of the \$10,278 of questioned costs or restore this amount to the Race-to-the-Top program.

District Contact Person: Kimberly Ferree, Assistant Superintendent for Business and Finance

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, and the **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – FEDERAL AWARDS**, the District had taken corrective actions for findings included in our report No. 2013-167. The following table provides information on District recurring audit findings:

**GADSDEN COUNTY DISTRICT SCHOOL BOARD
PRELIMINARY AND TENTATIVE AUDIT FINDINGS**

Current Fiscal Year Finding Numbers	2011-12 Fiscal Year Audit Report and Finding Numbers	2010-11 Fiscal Year Audit Report and Finding Numbers
1	Audit Report No. 2013-167, Finding No. 1	NA
3	Audit Report No. 2013-167, Finding No. 3	Audit Report No. 2012-149, Finding No. 3
4	Audit Report No. 2013-167, Finding No. 4	Audit Report No. 2012-149, Finding No. 6
5	Audit Report No. 2013-167, Finding No. 6	Audit Report No. 2012-149, Finding No. 8

NA – Not Applicable (Note: Above chart limits recurring findings to two previous audit reports.)

END OF PRELIMINARY AND TENTATIVE AUDIT FINDINGS



Kimberly Ferree <ferreek@gcpsmail.com>

PT - Gadsden DSB

FLAUDGEN

FLAUDGEN_AUDRPT_DSB <FLAUDGEN_AUDRPT_DSB@aud.state.fl.us> Tue, Feb 11, 2014 at 3:18 PM
To: "jamesr@gcpsmail.com" <jamesr@gcpsmail.com>, "ferreek@gcpsmail.com" <ferreek@gcpsmail.com>
Cc: "simmonsi@gcpsmail.com" <simmonsi@gcpsmail.com>, "miltonr@gcpsmail.com" <miltonr@gcpsmail.com>, "art9319@aol.com" <art9319@aol.com>, "judgeh@tds.net" <judgeh@tds.net>, "schoolboard4@aol.com" <schoolboard4@aol.com>

The purpose of this e-mail is to provide an electronic copy of the preliminary and tentative findings resulting from our financial, Federal and operational audit of the Gadsden District School Board. The attached PDF file includes the summary, 6 findings and recommendations, and concludes with the phrase "END OF PRELIMINARY AND TENTATIVE AUDIT FINDINGS." Should the PDF file received not include this information or if you have any questions regarding the content of the findings, please call Greg Centers, Audit Director, at (850) 412-2863.

The PDF file can be viewed using Adobe Acrobat Reader. If you do not have the Reader, visit <http://www.adobe.com> to download a FREE copy.

Please provide your response electronically through e-mail to flaudgen_audrpt_dsb@aud.state.fl.us. Your response should be submitted in source format (e.g., Word or WordPerfect) and include your digitized signature. For quality reproduction purposes, if you are not submitting your response in source format, please convert your response to PDF and not scan to PDF. If technical issues make an electronic response not possible, then a hard copy (paper) response will be acceptable.

Electronic distribution of official documents using Internet e-mail requires that the e-mail sender provide reasonable assurance that the e-mail recipient can identify the e-mail message as an official transmission from the sender. Auditor General staff should have called your Office to inform you that this document was electronically mailed.

Please e-mail this Office at flaudgen_audrpt_dsb@aud.state.fl.us to indicate receipt of the preliminary and tentative audit findings. For our files, the date of receipt is considered to be the date this document was received in your electronic mail box.

If you have any questions regarding the ability to access this PDF file, please contact Chrystal Temples at (850)412-2866.

2/11/2014

School Board of Gadsden County Mail - PT - Gadsden DSB

 258K



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-412-2722
FAX: 850-488-6975

February 11, 2014

Mr. Reginald C. James, Superintendent
Gadsden County District School Board
35 Martin Luther King, Jr. Boulevard
Quincy, FL 32351

Dear Superintendent:

Enclosed is a list of preliminary and tentative audit findings and recommendations which may be included in a report to be prepared on our financial, Federal, and operational audit of the:

Gadsden County District School Board
For the Fiscal Year Ended June 30, 2013

Pursuant to Section 11.45(4)(d), Florida Statutes, you are required to submit to me within thirty (30) days after receipt of this list a written statement of explanation concerning all of the findings, including therein your actual or proposed corrective actions. If within the 30-day period you have questions or desire further discussion on any of the proposed findings and recommendations, please contact this Office.

Your written statement of explanation should be submitted electronically in source format (e.g., Word or WordPerfect) and include your digitized signature. For quality reproduction purposes, if you are not submitting your response in source format, please convert your response to PDF and not scan to PDF. If technical issues make an electronic response not possible, then a hard copy (paper) response will continue to be acceptable.

Please e-mail this Office at flaudgen_audrpt@aud.state.fl.us to indicate receipt of the preliminary and tentative audit findings. Absent such receipt, delivery of the enclosed list of findings is presumed, by law, to be made when it is delivered to your office.

Sincerely,

David W. Martin

DWM/cdt

Enclosures

c: School Board Members

**GADSDEN COUNTY DISTRICT SCHOOL BOARD
PRELIMINARY AND TENTATIVE AUDIT FINDINGS**

EXECUTIVE SUMMARY

SIGNIFICANT DEFICIENCY

Finding No. 1: Financial reporting procedures could be improved to ensure that account balances and transactions are properly reported on the financial statements.

ADDITIONAL MATTERS

Finding No. 2: Improvements were needed in controls over the reporting of instructional contact hours for adult general education classes to the Florida Department of Education.

Finding No. 3: The District had not developed a written comprehensive information technology (IT) disaster recovery plan.

Finding No. 4: District's IT security controls related to logging and monitoring of network activity needed improvement.

FEDERAL AWARDS FINDINGS

Federal Awards Finding No. 1: The District did not have adequate procedures to monitor its compliance with the Special Education Cluster programs maintenance of effort requirement, resulting in a maintenance of effort shortfall of \$224,650.

Federal Awards Finding No. 2: The District used Race-to-the-Top program funds for expenditures incurred outside the period of availability, resulting in \$10,278 of questioned costs.

FINANCIAL STATEMENT FINDING

SIGNIFICANT DEFICIENCY

Finding No. 1: Financial Reporting

Our review of the District's 2012-13 fiscal year annual financial report, as submitted to the Florida Department of Education and presented for audit, disclosed that financial reporting procedures could be improved. For example, the District participates in the E-Rate program whereby the District regularly receives rebate reimbursements for certain telecommunication service costs. However, the District did not identify and report a receivable of \$478,406 for anticipated rebate reimbursements from the program, although the District received these reimbursements on August 20, 2013, which is within the 60-day policy period for the District to report revenues for the 2012-13 fiscal year. As a result, the District understated General Fund revenue and unrestricted fund balance by this amount. Misreporting account balances and related transactions such as these may cause financial statement users to incorrectly assess the District's financial position.

We extended our audit procedures to determine the adjustments necessary to properly report these account balances and transactions on the financial statements, and District personnel accepted these adjustments. However, our extended audit procedures cannot substitute for management's responsibility to implement adequate controls over financial reporting. A similar finding was noted in our report No. 2013-167.

Recommendation: The District should improve its financial reporting procedures to ensure that financial statement account balances and transactions are properly reported.

**GADSDEN COUNTY DISTRICT SCHOOL BOARD
PRELIMINARY AND TENTATIVE AUDIT FINDINGS**

ADDITIONAL MATTERS

Finding No. 2: Adult General Education Classes

Section 1004.02(3), Florida Statutes, defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State's workforce. The District received State funding for adult general education, and proviso language in Chapter 2012-118, Laws of Florida, Specific Appropriation 106, required that each school district report enrollment for adult general education programs identified in Section 1004.02, Florida Statutes, in accordance with the Florida Department of Education (FDOE) instructional hours reporting procedures.

FDOE procedures stated that fundable instructional contact hours are those scheduled hours that occur between the date of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner. FDOE procedures also provided that school districts develop a procedure for withdrawing students for nonattendance and that the standard for setting the withdrawal date be six consecutive absences from a class schedule, with the withdrawal date reported as the day after the last date of attendance.

For the 2012-13 fiscal year, the District reported to the FDOE 22,978 instructional contact hours for 87 students enrolled in 99 adult general education classes. Our review of 4,001 hours reported for 15 students enrolled in 66 adult general education classes disclosed 1,890 hours net hours over-reported for 15 students in 59 classes. District personnel indicated that these reporting errors occurred mainly because District personnel incorrectly recorded student withdrawal dates and hours for certain classes into the student record system. Given the number of errors, the full extent of the class hours misreported was not readily available.

Since future funding may be based, in part, on enrollment data reported to the FDOE, it is important that the District reports data correctly. Similar findings were noted in our report Nos. 2012-149 and 2013-167.

Recommendation: The District should strengthen its controls to ensure accurate reporting of instructional contact hours for adult general education classes to the FDOE. The District should also determine the extent of adult general hours misreported and contact the FDOE for proper resolution.

Finding No. 3: Information Technology - Disaster Recovery Plan

Disaster recovery planning is an element of information technology (IT) controls established to manage the availability of critical data and IT resources in the event of a processing disruption. The primary objective of disaster recovery planning is to provide a plan for continuing critical operations in the event of a major hardware or software failure. A disaster recovery plan should identify key recovery personnel, critical applications, provide for backups of critical data sets, and a step-by-step plan for recovery. In addition, plan elements should be tested periodically to disclose any areas not addressed and to facilitate effective business continuity in the event of an actual disruption of IT operations.

The District participates in the Panhandle Area Educational Consortium (PAEC) and obtains certain IT services, such as financial, payroll, student records, and other critical applications, from the Northwest Regional Data Center (NWRDC). The NWRDC developed an IT disaster recovery plan whereby member districts agreed to serve as alternate-processing sites for each other in the event of a disaster that interrupts critical IT operations. In addition, the District entered into an agreement with a disaster recovery company whereby the company agreed to provide, in the event of any unplanned interruption of critical business and information processing of its student records beyond

**GADSDEN COUNTY DISTRICT SCHOOL BOARD
PRELIMINARY AND TENTATIVE AUDIT FINDINGS**

the District's control, equipment and remote service and support via telephone to a location chosen by the District or to a specified vendor recovery site. However, the District had not established a written comprehensive disaster recovery plan, including the specific processes and procedures to be followed at the District when the NWRDC is inoperable to affect the recovery and restoration of financial, payroll, student records, and other critical applications; prioritization of critical operations and data; and assignment of key employees and backup personnel for recovery activities.

District personnel initially indicated that an independent firm would evaluate its IT operations and, when finalized, the District would implement a comprehensive disaster recovery plan. In March 2013, the firm released its report, which addressed IT organization and staffing, technology planning, infrastructure, and hardware and software needs; however, because the District's IT director position was vacant, a comprehensive disaster recovery plan was not developed.

Without a detailed plan for the District's disaster recovery, there is an increased risk that the District may be unable to continue critical operations, or maintain availability of information systems data and resources, in the event of a disruption of IT operations. Similar findings were noted in our report Nos. 2012-149 and 2013-167.

Recommendation: The District should develop a written, comprehensive disaster recovery plan.

Finding No. 4: Information Technology - Security Controls - Logging and Monitoring of Network Activity

Security controls are intended to protect the confidentiality, integrity, and availability of data IT resources. Our audit disclosed that certain District IT security controls related to logging and monitoring of network activity needed improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising District data and IT resources. However, we have notified appropriate District management of the specific issues.

Without appropriate security controls related to logging and monitoring of network activity, the risk is increased that the confidentiality, integrity, and availability of District data and IT resources may be compromised. Similar findings were noted in our report Nos. 2012-149 and 2013-167.

Recommendation: The District should improve IT security controls related to logging and monitoring of network activity to ensure the continued confidentiality, integrity, and availability of District data and IT resources.

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Federal Awards Finding No. 1:

Federal Agency: United States Department of Education

Pass-Through Entity: Florida Department of Education

Program: Special Education Cluster (CFDA Nos. 84.027 and 84.173)

Finding Type: Material Noncompliance and Material Weakness

Questioned Costs: \$224,650

Matching, Level of Effort, Earmarking – Maintenance of Effort. Title 34, Sections 300.203 and 300.204, Code of Federal Regulations (CFR), require that the amount of State and local funds expended by the District on special

**GADSDEN COUNTY DISTRICT SCHOOL BOARD
PRELIMINARY AND TENTATIVE AUDIT FINDINGS**

education related services during the audit period be a least equal, in total or average per capita, to that of the prior fiscal year. Allowances for decreases in maintenance of effort may be for certain reasons such as departure of special education personnel; a decrease in the enrollment of students with disabilities; and the termination of costly expenditures for long-term purchases, such as the acquisition of equipment and the construction of school facilities.

The District did not have procedures to monitor its compliance with the maintenance of effort requirements during the 2012-13 fiscal year, and District records indicated that the State and local expenditures, in total and average per capita, decreased from the 2011-12 fiscal year to the 2012-13 fiscal year resulting in a maintenance of effort shortfall, as shown below:

Source	Fiscal Years		Difference	Amounts
	2011-12	2012-13		
State and Local Expenditures for Special Education Services	\$ 3,697,132	\$ 3,456,032	\$ (241,100)	\$ (241,100)
Full-Time Equivalent (FTE) Enrollment in Special Education	729	736	7	
Average Expended Per Capita (FTE)	\$ 5,072	\$ 4,696	\$ (376)	
Allowance for Decrease in Terminal Leave Payments				16,450
Deficiency in Expenditures of State and Local Resources				\$ (224,650)

After consideration of the \$16,450 decrease in terminal leave payments for special education personnel, the deficiency in maintenance of effort from State and local funds totaled \$224,650, which represents questioned costs subject to disallowance by the grantor. Without procedures to monitor applicable maintenance of effort requirements, the risk increases that State and local funds will not be properly allocated and expended for special education services.

Professional auditing standards require that when an auditee does not comply, in all material respects, with a compliance requirement that could have a direct and material effect on one of its major Federal programs, appropriate disclosures (qualifications) should be made in the auditor's report. As the District did not comply with the requirement regarding Matching, Level of Effort, Earmarking – Maintenance of Effort that is applicable to the Special Education Cluster programs, our report on the District's compliance with that requirement includes a qualification to that effect.

Recommendation: The District should establish controls over State and local resources allocated and expended for Special Education Cluster programs to ensure compliance with Federal maintenance of effort requirements. In addition, the District should document to the grantor (FDOE) its compliance with these requirements or restore \$224,650 to the Special Education Cluster programs.

District Contact Person: Kimberly Ferree, Assistant Superintendent for Business and Finance

Federal Awards Finding No. 2:

Federal Agency: United States Department of Education

Pass-Through Entity: Florida Department of Education

Program: State Fiscal Stabilization Fund – Race-to-the-Top Incentive Grants, Recovery Act (CFDA No. 84.395 – ARRA)

Finding Type: Noncompliance and Significant Deficiency

Questioned Costs: \$10,278

Period of Availability. Title 34, Section 80.23, CFR, provides that where a funding period is specified in a Federal award, a grantee may charge to the award only costs resulting from obligations incurred during the funding period.

**GADSDEN COUNTY DISTRICT SCHOOL BOARD
PRELIMINARY AND TENTATIVE AUDIT FINDINGS**

The District received a Race-to-the-Top grant, totaling approximately \$230,000, with a grant period from July 1, 2012, to June 30, 2013. Expenditures were to be incurred and purchase orders issued no later than June 30, 2013, and accrued expenditures were to be liquidated by August 20, 2013.

Our review of grant expenditures disclosed costs, totaling \$10,278, that were incurred during July and August 2013, which was after the period of availability. District personnel indicated that these expenditures were incurred and liquidated within the period of availability; however, as the District incurred these expenditures after June 30, 2013, these expenditures represent questioned costs subject to disallowance by the grantor.

Recommendation: The District should enhance its procedures to ensure that Federal grant expenditures are only incurred within the period of availability. In addition, the District should document to the grantor (FDOE) the allowability of the \$10,278 of questioned costs or restore this amount to the Race-to-the-Top program.

District Contact Person: Kimberly Ferree, Assistant Superintendent for Business and Finance

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, and the **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – FEDERAL AWARDS**, the District had taken corrective actions for findings included in our report No. 2013-167. The following table provides information on District recurring audit findings:

Current Fiscal Year Finding Numbers	2011-12 Fiscal Year Audit Report and Finding Numbers	2010-11 Fiscal Year Audit Report and Finding Numbers
1	Audit Report No. 2013-167, Finding No. 1	NA
2	Audit Report No. 2013-167, Finding No. 3	Audit Report No. 2012-149, Finding No. 3
3	Audit Report No. 2013-167, Finding No. 4	Audit Report No. 2012-149, Finding No. 6
4	Audit Report No. 2013-167, Finding No. 6	Audit Report No. 2012-149, Finding No. 8

NA – Not Applicable (Note: Above chart limits recurring findings to two previous audit reports.)

END OF PRELIMINARY AND TENTATIVE AUDIT FINDINGS



Kimberly Ferree <ferreek@gcpsmail.com>

FW: Auditor General Report #2013-167, Gadsden County District School Board

1 message

Blankenship, Allie <Allie.Blankenship@fldoe.org>
To: "Ferreek@gcpsmail.com" <Ferreek@gcpsmail.com>

Tue, Feb 18, 2014 at 11:59 AM

Good Morning Ms. Ferree,

This is a follow-up email regarding the status of the findings for your school district. The attached audit findings request forms were sent to you on the date indicated below. Please let us know if you need further assistance.

Thanks,

Allie

From: Hartsfield, Jenifer **On Behalf Of** Stokes, David
Sent: Tuesday, May 07, 2013 2:51 PM
To: woodb@mail.gcps.k12.fl.us
Subject: Auditor General Report #2013-167, Gadsden County District School Board

Ms. Bonnie Wood, Assistant Superintendent

Gadsden County School

35 Martin Luther King Blvd

Quincy, FL 32351

RE: Auditor General Report #2013-167, Gadsden County District School Board

Dear Ms. Wood:

Attached, you will find the report of the Auditor General on the audit of your school district as well as an Audit Status Update Report form. Department procedures require that I contact you to determine your progress toward addressing the Auditor General's audit recommendations.

Please review the technology findings and briefly state your responses on the Audit Status Update Report form. Explicit details are not necessary when addressing security findings because your response to us will be subject to public record laws. Please return the forms via e-mail to Kevin Younger, Information Security Officer, at Kevin.younger@fldoe.org by **Friday, June 07, 2013.**

If you have any questions, please do not hesitate to contact me at 850-245-9326 or Kevin Younger at 850-245-9934.

Regards,

David Stokes

Chief Information Officer

Jenifer Hartsfield

Assistant to David Stokes, Chief Information Officer

Florida Department of Education

Office of Technology and Information

Room 1144

850-245-9553- office

850-245-9307- Fax

jenifer.hartsfield@fldoe.org

Technology, In Pursuit of Excellence

4 attachments

 **Gadsden County Finding #5.doc**
38K

 **Gadsden County Finding #6.doc**
38K

Gadsden County.pdf

 1330K

 **Gadsden County Finding #4.doc**
38K

Audit Status Update Report

County: Gadsden

Audit ID: Auditor General Report #2013-167, Gadsden County District School Board

Finding #: 5

1. This is a self-evaluation of your progress toward addressing the auditor general's audit recommendations.
2. Please fill out one of these response sheets for each finding in this audit.
3. Please be brief in your responses. Explicit details are not necessary.

Check one of the following and fill in the response below that most closely describes your status regarding this finding.

- We agree with this finding and have fully implemented the audit recommendations. No further action is necessary.

We took the following action: _____

Our date of completion is: _____

- We agree with this finding and have partially implemented the audit recommendations.

The following remains to be done: _____

Our planned date of completion: _____

- We agree with this finding. We have not begun to implement the audit recommendations; however, we plan to address this finding and implement the audit recommendations.

We plan to take the following action: _____

Our planned date of completion: _____

- We agree with this finding; however, we lack the funding and/or staffing resources to fully implement the audit recommendations. We are implementing alternative administrative procedures and controls to mitigate this finding.

We took the following steps to address this finding: _____

Our planned date of completion: _____

- We agree with this finding; however, we lack the funding and/or staffing resources to fully implement the audit recommendations. We have no plans to further address this finding.

Our planned date of completion is: _____

- We do not agree with this finding.

Our objection to the finding is: _____

Audit Status Update Report

County: Gadsden

Audit ID: Auditor General Report #2013-167, Gadsden County District School Board

Finding #: 6

1. This is a self-evaluation of your progress toward addressing the auditor general's audit recommendations.
2. Please fill out one of these response sheets for each finding in this audit.
3. Please be brief in your responses. Explicit details are not necessary.

Check one of the following and fill in the response below that most closely describes your status regarding this finding.

- We agree with this finding and have fully implemented the audit recommendations. No further action is necessary.

We took the following action: _____

Our date of completion is: _____

- We agree with this finding and have partially implemented the audit recommendations.

The following remains to be done: _____

Our planned date of completion: _____

- We agree with this finding. We have not begun to implement the audit recommendations; however, we plan to address this finding and implement the audit recommendations.

We plan to take the following action: _____

Our planned date of completion: _____

- We agree with this finding; however, we lack the funding and/or staffing resources to fully implement the audit recommendations. We are implementing alternative administrative procedures and controls to mitigate this finding.

We took the following steps to address this finding: _____

Our planned date of completion: _____

- We agree with this finding; however, we lack the funding and/or staffing resources to fully implement the audit recommendations. We have no plans to further address this finding.

Our planned date of completion is: _____

- We do not agree with this finding.

Our objection to the finding is: _____



Department of Education
 Tony Bennett,
 Commissioner

OFFICE MEMORANDUM

FLORIDA DEPARTMENT OF EDUCATION

Affirmative action/equal opportunity employer

To: David Stokes	Date: 04/23/13	1144 Room	Turlington Name of Building
From: Mark Eggers	Phone: 245-0405	814 Room	Turlington Name of Building
Subject: Auditor General Report #2013-167, Gadsden County District School Board			

The Office of Funding and Financial Reporting is responsible for reviewing reports of the Auditor General or other independent accountants on audits of school districts, and notifying appropriate Department of Education offices of the need to follow up on certain audit findings with the districts.

The attached copies of excerpts from the audited financial statements (*Findings #4,5,6*) indicate findings related to your program area. Department procedures require that the auditee be contacted to determine what action has been taken, or is planned, to correct the deficiencies, and to determine whether or not any questioned costs (if applicable) should be restored to the respective program.

Please provide a copy of the management decision letter that satisfactorily concludes your office's follow up to the audit findings and proof of restoration of questioned costs (if applicable) to the Office of Funding and Financial Reporting as soon as possible. Although most findings may be resolved within 30 days, we do understand that follow up may take longer.

Please sign the top copy of this memorandum in the space provided below to acknowledge receipt of the audit findings assignment and forward it to our office. The bottom copy is for your files. Thank you.

 Assignee

 Date

GADSDEN COUNTY
DISTRICT SCHOOL BOARD

Financial, Operational, and Federal Single
Audit

For the Fiscal Year Ended
June 30, 2012



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

failure to take appropriate and timely actions to prevent further loss or damage to the District's data and IT resources. A similar finding was noted in our report No. 2012-149.

Recommendation: The District should improve its IT security incident response plan procedures to provide reasonable assurance that the District will respond in an appropriate and timely manner to events that may jeopardize the confidentiality, integrity, or availability of data and IT resources.

Finding No. 6: Information Technology – Security Controls – Logging and Monitoring of System Activity

Security controls are intended to protect the confidentiality, integrity, and availability of data IT resources. Our audit disclosed certain District security controls related to logging and monitoring of system activity that needed improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising District data and IT resources. However, we have notified appropriate District management of the specific issues.

Without appropriate security controls related to logging and monitoring of system activity, the risk is increased that the confidentiality, integrity and availability of District data and IT resources may be compromised. Similar findings were noted in our report Nos. 2011-163 and 2012-149.

Recommendation: The District should improve security controls related to logging and monitoring of system activity to ensure the continued confidentiality, integrity, and availability of District data and IT resources.

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Federal Awards Finding No. 1:

Federal Agency: United States Department of Agriculture

Pass-Through Entity: Florida Department of Education and Florida Department of Agriculture and Consumer Services

Program: Child Nutrition Cluster (CFDA Nos. 10.553, 10.555, and 10.559)

Finding Type: Material Noncompliance and Material Weakness

Questioned Costs: \$45,129

Allowable Costs/Cost Principles and Procurement. OMB Circular A-87, Attachment A, Section C.1., provides, in part, that costs must be adequately documented to be allowable under Federal awards. State Board of Education (SBE) Rule 6A-1.012(5), Florida Administrative Code (FAC), provides that in lieu of requesting bids from three or more sources, school districts may make purchases at unit prices in contracts awarded by other governmental agencies when the bidder permits purchases by the school district at the same terms, conditions, and unit prices awarded in such contracts. For the 2011-12 fiscal year, the District reported Child Nutrition Cluster (CNC) expenditures totaling \$3,517,275, including \$2,066,459 for purchased food and supplies.

In June 2011, the District solicited bids for certain purchased foods, materials, and supplies, and the Board awarded contracts based on the lowest or best bids received. Also, the District chose to purchase other foods and supplies using the bid of another school district. To determine the propriety and allowability of CNC expenditures, we selected and reviewed District records supporting six transactions totaling \$139,495 for food, materials, and supplies purchased during the 2011-12 fiscal year, and noted the following:

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

District Response:

The District contracted with an independent firm to evaluate the current state of its Information Technology operation and make specific recommendations to correct weaknesses noted. When the report is finalized, the District will address its information technology weaknesses including a comprehensive disaster recovery plan.

Finding No. 5: The District's IT security incident response plan procedures could be enhanced.

Recommendation: The District should improve its IT security incident response plan procedures to provide reasonable assurance that the District will respond in an appropriate and timely manner to events that may jeopardize the confidentiality, integrity, or availability of data and IT resources.

District Response: As previously mentioned, the District contracted with an independent firm to evaluate the current state of its Information Technology operation and make specific recommendations to correct weaknesses noted. When the report is finalized, the District will address its information technology weaknesses including an enhanced IT security incident response plan.

Finding No. 6: District's IT security controls related to logging and monitoring of system activity needed improvement.

Recommendation: The District should improve security controls related to logging and monitoring of system activity to ensure the continued confidentiality, integrity, and availability of District data and IT resources.

District Response:

The Deputy Superintendent will advise the District's Information Technology Director in writing to immediately set system logging to the highest level and to raise the monitoring level to a higher level. Additional actions may be taken in response to the recommendations in the final report of the aforementioned independent information technology firm.

FEDERAL AWARDS FINDINGS

Federal Awards Finding No. 1: District records did not always evidence proper review of school food service charges before payment for goods and services were made, resulting in \$45,129 of questioned costs for the Child Nutrition Cluster program.

Recommendation: The District should enhance procedures to maintain evidence of its review and reconciliation of amounts billed for school food service purchases to bid and contract documents prior to payment for goods and services. In addition, the District should document to the grantor the allowability of the \$45,129 of questioned costs, or restore this amount to the applicable Child Nutrition Cluster programs.

District Response:

The District has enhanced its procedures through improvements to its food services review and reconciliations. Such improvements include the following:

Audit Status Update Report

County: Gadsden

Audit ID: Auditor General Report #2013-167, Gadsden County District School Board

Finding #: 4

1. This is a self-evaluation of your progress toward addressing the auditor general's audit recommendations.
2. Please fill out one of these response sheets for each finding in this audit.
3. Please be brief in your responses. Explicit details are not necessary.

Check one of the following and fill in the response below that most closely describes your status regarding this finding.

- We agree with this finding and have fully implemented the audit recommendations. No further action is necessary.

We took the following action: _____

Our date of completion is: _____

- We agree with this finding and have partially implemented the audit recommendations.

The following remains to be done: _____

Our planned date of completion: _____

- We agree with this finding. We have not begun to implement the audit recommendations; however, we plan to address this finding and implement the audit recommendations.

We plan to take the following action: _____

Our planned date of completion: _____

- We agree with this finding; however, we lack the funding and/or staffing resources to fully implement the audit recommendations. We are implementing alternative administrative procedures and controls to mitigate this finding.

We took the following steps to address this finding: _____

Our planned date of completion: _____

- We agree with this finding; however, we lack the funding and/or staffing resources to fully implement the audit recommendations. We have no plans to further address this finding.

Our planned date of completion is: _____

- We do not agree with this finding.

Our objection to the finding is: _____



Kimberly Ferree <ferreek@gcpsmail.com>

Fwd: FW: USAC: Immediate Action Required - Support Payment Documentation Required - SL-2013-07-Case-422 .

4 messages

Diana Engling <englingd@gcpsmail.com>
To: Kimberly Ferree <ferreek@gcpsmail.com>

Tue, Jan 28, 2014 at 8:25 AM

Forwarded conversation

Subject: FW: USAC: Immediate Action Required - Support Payment Documentation Required - SL-2013-07-Case-422 .

From: **Alex Choi** <achoi@usac.org>
Date: Mon, Jan 27, 2014 at 3:47 PM
To: "englingd@gcpsmail.com" <englingd@gcpsmail.com>
Cc: beta admin <betaadmin@usac.org>

Good Afternoon,

I have not received your acknowledgement yet for the PQA request that we sent out. I have sent this document to myself and then forwarded it you, to ensure that you receive it. Please read the instructions and send a reply email back to **PQA@USAC.i-sight.com**. Be sure to include **SL-2013-07-Case-422** in the subject line of that response. The alternative is to **"Reply All"** to this email, that way I can confirm your reply and my case management system will receive it as well. Please reply as soon as possible .

Thanks,

Alex Choi

USAC

PQA

(703)-299-4790

From: pqa@usac.i-sight.com [mailto:pqa@usac.i-sight.com]
Sent: Monday, January 27, 2014 2:59 PM
To: Alex Choi
Subject: USAC: Immediate Action Required - Support Payment Documentation Required - SL-2013-07-Case-422



Helping Keep Americans Connected

PAYMENT QUALITY ASSURANCE PROGRAM

**Notification of Federal Universal Service Fund Schools and Libraries Program
Payment Quality Assessment**

CASE ID: SL-2013-07-Case-422

January 27, 2014

Dear Bonnie Wood,

Recently you received a payment from the federal Universal Service Schools and Libraries Program. The Universal Service Administrative Company (USAC), as administrator of the program on behalf of the Federal Communications Commission (FCC) and pursuant to its authority under Sections 54.514, 54.516 and 54.707 of the FCC's rules, has selected this payment for assessment under the Payment Quality Assurance (PQA) program. The purpose of the PQA program is to prevent waste, fraud and abuse of universal service funds by determining if payments made from the Schools and Libraries Program were accurate, properly documented and in compliance with FCC rules as set forth in Title 47, Part 54 of the Code of Federal Regulations.

As the recipient of this payment, you are required to respond fully to the requests for documentation detailed in this letter. Please read this letter carefully and follow all instructions within the designated timeframe. The USAC website will provide additional information and frequently asked questions (FAQ).

The following information should enable you to identify the payment being assessed. Please keep this information for your records, as you may need to refer back to your case ID.

CASE ID: SL-2013-07-Case-422

BEN: 127617

BENEFICIARY: GADSDEN COUNTY SCHOOL DISTRICT

FRN: 2387577

SPIN: 143001441

SERVICE PROVIDER: Quincy Telephone Company (Florida)

FUNDING YEAR: 2012

SLC INVOICE #: 1866118

CUSTOMER BILLED DATE: 7/1/2012

CUSTOMER SERVICE PRODUCT DELIVERY DATE: N/A

DISBURSEMENT AMOUNT: \$35,666.18

DISBURSEMENT DATE TO SERVICE PROVIDER: 07/29/2013

What you need to do

1. Confirm receipt of this notification **within 2 business days** by replying in an email to **PQA@USAC.i-Sight.com**.

2. Click on this link to access the PQA Program Confirmation Letter. Print and fill out the letter as appropriate. Once this letter has been signed and dated, please return it along with the items collected as per item 3 below (Document Request).

3. Return requested documentation. Included in this notification, you will find a **PQA Document Request Checklist**, which identifies the documentation needed to perform the assessment. Please read the instructions carefully and return all documentation to USAC.

All collected and labeled documentation associated with this assessment must be **delivered to USAC within 10 business days of the date of this notification.**

How to send documents to USAC

When sending any documentation, or when contacting us, please reference this **Case ID: SL-2013-07-Case-422.**

Sending by email: **PQA@USAC.i-Sight.com**

Sending by fax: 877-549-9036

Sending by US Mail: USAC
Payment Quality Assurance Program - SL
2000 L Street, NW, Suite 200
Washington, DC 20036

If you have any questions regarding this notification, the payment being assessed, or the PQA program in general, you may contact a PQA processor at 866-348-5943.

Thank you in advance for your cooperation and quick response to our payment inquiry.

USAC - Payment Quality Assurance Program

PQA Document Request Checklist

CASE ID: SL-2013-07-Case-422

BENEFICIARY: GADSDEN COUNTY SCHOOL DISTRICT

INSTRUCTIONS:

Please review the list of documents below. These documents must be collected, labeled, and **delivered to USAC within 10 business days of the date of this notification.** Please note that:

- **If you have not acknowledged the receipt of the PQA notification, please do so immediately by replying to the email.**

- **All documents requested below are required for USAC to perform a full assessment of the payment selected for examination.**
- Each document submitted to USAC in reference to the PQA Program should contain its associated **Case ID Number and Document Reference Identifier.**
- All document identifiers should be written clearly in the upper right-hand corner of all documents submitted.

BENEFICIARY DOCUMENTATION REQUESTED	DOCUMENT REFERENCE IDENTIFIER	
<p>1. A document that indicates the beneficiary's non-profit or government subdivision/unit status. Examples include: most recent audited financial statement (stating the type of entity or requiring compliance with Single Audit procedures) or IRS Not-for-Profit Determination Letter.</p>	<p>A</p>	
<p>2. A document that indicates status as a primary/secondary school/district, or library eligible under Library Services and Technology Act (LSTA). Examples include: items from Document Reference Identifier A, website, or other published or official document.</p> <p>NOTE: Non-Public schools must ALSO send a document of accreditation such as a "Certificate of Accreditation," which is provided by either national or regional private school accreditation associations (e.g. the NCPSA, the NIPSA, the ACSI, etc.).</p>	<p>B</p>	
<p>3. For libraries only: Budget relating to funding year.</p>	<p>C</p>	
<p>4. List of all entity names and entity numbers (at the school level) that received products and/or services associated with the FRN identified on the notification letter. Please include the physical address and county of all entities.</p>	<p>D</p>	
<p>5. Service Provider bill(s) related to the Customer Billed Date or Customer Service Product Delivery Date identified on the notification letter that support(s) the disbursement under review. Please follow the instructions below:</p> <p style="padding-left: 40px;">a. Note on the bill the Funding Request Number (FRN);</p> <p style="padding-left: 40px;">b. Circle on the bill the relevant products</p>	<p>E</p>	

<p>and/or services AND charges associated with the FRN under review; and</p> <p>c. Note on the bill the date the beneficiary first received the products and/or services for the funding year under review.</p> <p>NOTE 1: If the undiscounted charges filed with USAC were incurred over more than one month and/or on more than one bill, be certain to send ALL the bills over which these undiscounted charges were incurred.</p> <p>NOTE 2: If any single service provider bill related to the FRN under review exceeds 20 pages, please contact PQA processor prior to submitting service provider bills for review.</p>		
<p>6. Copy of service provider bill(s) showing the discount amount credited or a reimbursement check from the service provider for the disbursement amount under review.</p> <p>NOTE 1: If providing a reimbursement check from the service provider, please also provide documentation showing it was deposited, such as the cancelled deposit slip or relevant bank statement.</p> <p>NOTE 2: If the total amount on the reimbursement check is larger than the disbursement under review, please provide the breakdown to substantiate that the disbursement is included in the check total.</p>	F	
<p>7. The Technology Plan Approval Letter for the FRN identified on the notification letter, except for requests for basic telephone services for all funding years, FY 2010 or later requests for Voice Over Internet Protocol (VOIP) or FY 2011 or later funding requests for telecommunication services and internet access (Priority One service categories).</p>	G	
<p>8. For Consortia only: Letters of Agency for entities listed on the Form 471 for the funding year identified on the notification letter. If your consortium does not require Documentation/LOAs as a result of laws governing the mandatory participation of all schools and/or libraries in your consortium, provide a copy of the state statute or regulation in regards to the mandatory participation of the consortium member entities.</p>	H	

<p>9. Completed, printed, and signed Confirmation Letter, include ALL pages.</p> <p>NOTE: Please provide a detailed explanation for any "no" answers. To access the Confirmation Letter, please click the link below: PQA Program Confirmation Letter.</p>	<p>I</p>	
<p>10. Service Provider selection documentation that relates to the FRN under review :</p> <p>a. Bid evaluation worksheet(s) including criteria and weighting of the criteria or documents that support the service provider selection process. If one bid or no bids were received, please provide a statement to that effect.</p> <p>b. Relevant contract(s) between the beneficiary and service provider, except for products and/or service covered by non-contracted tariff/month to month or State Master Contract.</p>	<p>J</p>	
<p>11. Proof of payment to the service provider for the relevant service provider bill(s) (Document Reference Identifier E):</p> <p>a. Copies of the cancelled check(s) front AND back; or</p> <p>b. Copies of the payment check(s) (front only), AND the Monthly Bank Statement verifying that the check(s) cleared the bank; or</p> <p>c. Subsequent bill(s) reflecting payment(s) received AND the Bank Statement(s) verifying that the payment(s) cleared the bank; or</p> <p>d. Credit Card Statement(s) indicating all relevant service provider bill charges were paid in full.</p>	<p>K</p>	
<p>12. If the FRN referenced above included funding for Internet Access, Internal Connections, or Basic Maintenance of Internal Connections, provide a brief description of how your entity was in compliance with the requirement of the Children's Internet Protection Act (CIPA), which states that a technology protection measure was in place that protected both adults and</p>	<p>L</p>	

minors against obscene visual depictions or harmful web content, which could have been otherwise accessed through the beneficiary's computers. Please provide a statement to **include the following:**

- a. The name of the filtering product (e.g. Barracuda);
- b. The product title (e.g. Barracuda NG Firewall); and
- c. A description of the product's capabilities to secure the beneficiary's web content.

If applicable, the documentation could instead include, for example, the contract number for the technology protection measure.

NOTE: Minutes from a Board Meeting are **NOT** sufficient documentation.

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 From: **Diana Engling** <englingd@gcpsmail.com>
 Date: Mon, Jan 27, 2014 at 3:52 PM
 To: Alex Choi <achoi@usac.org>
 Cc: beta admin <betaadmin@usac.org>

Received your email at 4:52 p.m. on 1-27-14.

Kimberly Ferree <ferreek@gcpsmail.com>
 To: Sheantika Wiggins <wiginss@gcpsmail.com>, John Thomas <thomasj@gcpsmail.com>
 Cc: Reginald James <jamesr@gcpsmail.com>

Tue, Jan 28, 2014 at 9:27 AM

Hi,

I have forwarded you this notice which will need your immediate attention when you return. I was not in the office yesterday when it arrived either because I had to travel to Live Oak for PAEC business. In order to expediate this, I will perform the 2 day confirmation of receipt and download the confirmation letter listed as steps 1 and 2.

Then we will need to divide up the documentation requests in step 3. Then we will need to coordinate efforts to put the documentation together and email to the requestor prior to February 7 (10 business days from request date of January 27).

Here is how I see the division of documentation need:

A IRS Determination Letter (I will obtain)

B website address (I will obtain)

C not applicable

D list of schools (I will obtain however we need to discuss regarding the services provided by the FRN)

E copy of bill referenced in their request as their sample (I will obtain however we will need to discuss what services were associated with the FRN and the school (beneficiary) receiving the service)

F I am not sure what this is. I will call for clarification with M. Choi.

G you will need to provide the technology plan approval letter for the FRN

H not applicable

I signed information from step 2

J we will need to coordinate how the service provider was selected and obtain that documentation. Hopefully you will have it in your office.

K I will obtain as stated (however I will need to get clarification from M. Choi as to whether they are talking about their sample item or the reimbursement that the district received from the e rate contractor.

L I will need you to provide me with this information.

Seems like these requests always come in when we are out of town. However, I also needed to get with you regarding the new contract for the e rate so we could take it to the Board soon. Wanted to get the status on the contract negotiation. Also I also wanted to get from you an estimate on how much you anticipate in receiving from the e-rate contractor this year.

Let me know as soon as possible when we can get this together to meet the deadline. Thank you in advance for assisting with this request.

FYI I have cc the Superintendent in to let him know that we have received this request for information and our status.

Kim

----- Forwarded message -----

From: **Diana Engling** <englingd@gcpsmail.com>

[Quoted text hidden]

Kimberly Ferree <ferreek@gcpsmail.com>

Tue, Jan 28, 2014 at 11:38 AM

To: Sheantika Wiggins <wiginss@gcpsmail.com>, John Thomas <thomasj@gcpsmail.com>

Hi

A follow up on my conversation with Mr. Choi regarding the required documents. He stated to me the following: The district has already responded to the regarding step 2 to confirm receipt of their request (Diana had emailed an acknowledgement to him yesterday)

As for documentation they already have or will not required the following: A; B; C; G; H; and L (because it is under telecom)

When I pulled the Quincy Telephone Company payments the total disbursement identified is part of the total paid to that vendor during the 12 13 FY. So we probably need the e-rate vendor who assisted with the receiving of this e-rate reimbursement to identify the relevant charges on these vendor invoices that were reimbursed on the e-rate

reimbursement received. Please let me know at your earliest convenience who that e-rate vendor was. Thank you for your assistance.

Kim

----- Forwarded message -----

From: **Kimberly Ferree** <ferreek@gcpsmail.com>

Date: Tue, Jan 28, 2014 at 9:27 AM

Subject: Fwd: FW: USAC: Immediate Action Required - Support Payment Documentation Required - SL-2013-07-Case-422 .

[Quoted text hidden]

Kimberly Ferree <ferreek@gcpsmail.com>

Tue, Jan 28, 2014 at 12:16 PM

To: Hugh Manning <hugh@k12-consultants.com>

Cc: Sheantika Wiggins <wiginss@gcpsmail.com>, John Thomas <thomasj@gcpsmail.com>, achoi@usac.org, Reginald James <jamesr@gcpsmail.com>

Hi Hugh,

Really good to speak with you regarding this request from the Feds for the PQA. Thanks for letting me know that your firms handles these for the district. Since this request is such a time sensitive request for documentation I am forwarding to you right away. I have copied in Sheantika, John, and the Superintendent to keep them informed of the status regarding this.

Also thanks for sending me the contract information change request. Sheantika is the formal contact for the district. However I will request that John, you and I are also listed as copied contacts to perform monitoring of the requests and to make sure all information is handled in a timely manner. Having multiple copied contacts ensures that action will be taken in a timely manner, like this week when IT is out of town and this needs immediate attention. I have also cc in Mr. Choi who performing is review for the Federal government so he can direct any questions to you. Per Mr. Choi, the deadline for providing the documentation is February 10, 2014.

Let me know if I need to provide you with any additional information or assist you as may be needed.

Again, thank you for your assistance to this PQA.

Kimberly S. Ferree, CPA, Assistant Superintendent for Business and Finance, Gadsden Country DSB

----- Forwarded message -----

From: **Kimberly Ferree** <ferreek@gcpsmail.com>

[Quoted text hidden]



Kimberly Ferree <ferreek@gcpsmail.com>

PQA Gadsden County District School Board e-rate payment

6 messages

Kimberly Ferree <ferreek@gcpsmail.com>

Thu, Jan 30, 2014 at 11:38 AM

To: achoi@usac.org, Hugh Manning <hugh@k12-consultants.com>, Sheantika Wiggins <wiginss@gcpsmail.com>, John Thomas <thomasj@gcpsmail.com>, Reginald James <jamesr@gcpsmail.com>

Mr. Choi,

I wanted to give you a weather update for the north Florida panhandle region. Our school district was closed yesterday and today due to unusual winter weather. Since these two days are not considered business days because of the closure, the 10 business days response period needs to be updated from February 10th to February 12, 2014. Please confirm my understanding of this extension.

Thank you for assistance with this request.

Kimberly S. Ferree, CPA, Assistant Superintendent for Business and Finance

Alex Choi <achoi@usac.org>

Thu, Jan 30, 2014 at 11:51 AM

To: Kimberly Ferree <ferreek@gcpsmail.com>

The extension request has been filed. I will email you as soon as it gets approved/declined.

Alex Choi

USAC PQA

703 299-4790

From: Kimberly Ferree [mailto:ferreek@gcpsmail.com]

Sent: Thursday, January 30, 2014 11:39 AM

To: Alex Choi; Hugh Manning; Sheantika Wiggins; John Thomas; Reginald James

Subject: PQA Gadsden County District School Board e-rate payment

[Quoted text hidden]

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Kimberly Ferree <ferreek@gcpsmail.com>

Thu, Jan 30, 2014 at 11:52 AM

To: Alex Choi <achoi@usac.org>, Hugh Manning <hugh@k12-consultants.com>, Sheantika Wiggins <wiginss@gcpsmail.com>, John Thomas <thomasj@gcpsmail.com>, Reginald James <jamesr@gcpsmail.com>

Thank you so much.

Kim
[Quoted text hidden]

Alex Choi <achoi@usac.org>
To: Kimberly Ferree <ferreek@gcpsmail.com>

Thu, Jan 30, 2014 at 12:04 PM

Extension Request was approved for the following case:

Case #: SL-2013-07-Case-422
Case Type: SL
Request Date: 01/30/2014
Requested By: Alex Choi
First Letter Extension Date: 02/12/2014

From: Kimberly Ferree [mailto:ferreek@gcpsmail.com]
Sent: Thursday, January 30, 2014 11:53 AM
To: Alex Choi; Hugh Manning; Sheantika Wiggins; John Thomas; Reginald James
Subject: Re: PQA Gadsden County District School Board e-rate payment

[Quoted text hidden]
[Quoted text hidden]

Kimberly Ferree <ferreek@gcpsmail.com>
To: Alex Choi <achoi@usac.org>

Thu, Jan 30, 2014 at 12:04 PM

Great!
Kim
[Quoted text hidden]

Kimberly Ferree <ferreek@gcpsmail.com>
To: Sheantika Wiggins <wiginss@gcpsmail.com>, John Thomas <thomasj@gcpsmail.com>, Hugh Manning <hugh@k12-consultants.com>, Reginald James <jamesr@gcpsmail.com>

Thu, Jan 30, 2014 at 12:10 PM

FYI

Also to assist Hugh I have attached the vendor history for this period being reviewed by the Feds as well as all of the associated cancelled checks to the vendor from our online bank access.

----- Forwarded message -----
From: **Kimberly Ferree** <ferreek@gcpsmail.com>
Date: Thu, Jan 30, 2014 at 12:04 PM
Subject: Re: PQA Gadsden County District School Board e-rate payment
[Quoted text hidden]

 **Vendor payments and cancelled checks from online bank account access.pdf**
413K



Kimberly Ferree <ferreek@gcpsmail.com>

USAC: Immediate Action Required - Support Payment Documentation Required - SL-2013-07-Case-422

1 message

Hugh Manning <hugh@k12-consultants.com>

Mon, Feb 3, 2014 at 8:19 PM

To: achoi@usac.org

Cc: Kimberly Ferree <ferreek@gcpsmail.com>, Sheantika Wiggins <wiginss@gcpsmail.com>, John Thomas <thomasj@gcpsmail.com>, Reginald James <jamesr@gcpsmail.com>

Mr. Choi: My name is Hugh Manning with K12 Consultants. We are the district's E-rate consultants (LOA attached) and I worked with Kim Ferree to complete the request you sent. Please find attached all the information you requested.

Please send your follow up emails to Kim and me so we can give your needs immediate attention.

Thank You

Hugh Manning

K12 Consultants

724-350-4380

800-288-4914

706-243-6465 Fax

21 attachments

Gadsden 2012 pqa audited financial.pdf
2469K

Gadsden 2012 pqa cancelled checks.pdf
413K

Gadsden 2012 pqa check deposit.pdf
400K

Gadsden 2012 pqa checklist.pdf

 497K

 **Gadsden 2012 pqa Confirmation Letter.pdf**
533K

 **Gadsden 2012 pqa entity list.doc**
52K

 **Gadsden 2012 pqa IRS Letter.pdf**
92K

 **Gadsden 2012 pqa technology plan approval letter.pdf**
42K

 **invoices for check 89002.pdf**
668K

 **invoices for check 89611.pdf**
631K

 **invoices for check 90498.pdf**
646K

 **invoices for check 90972.pdf**
648K

 **invoices for check 91451.pdf**
709K

 **invoices for check 92010.pdf**
679K

 **invoices for check 92507.pdf**
699K

 **invoices for check 93004.pdf**
696K

 **invoices for check 93039.pdf**
736K

 **invoices for check 93513.pdf**
731K

 **invoices for check 94495.pdf**
716K

 **invoices for check 95235.pdf**
838K

 **Gadsden 2012 LOA 040813.pdf**
63K



Kimberly Ferree <ferreek@gcpsmail.com>

2014-2015 Gadsden County Forecast

1 message

Martha Jane Butler <butlerj@gcpsmail.com>

Fri, Jan 24, 2014 at 2:53 PM

To: elisabeth.goodman@fldoe.org

Cc: Smith Rosalyn <smithr@gcpsmail.com>, James Reginald <jamesr@gcpsmail.com>, Kimberly Ferree <ferreek@gcpsmail.com>

Please find attached the 2014-2015 FTE Forecast for Gadsden County.

Jane

Martha Jane Butler
Administrative Assistant
to Rosalyn W. Smith,
Deputy Superintendent
Gadsden County School Board
35 Martin L. King Jr. Blvd
Quincy, FL 32351
850-627-9651 ext 1232
butlerj@gcpsmail.com

We are all surrounded by opportunities that look like unsolvable problems. Anonymous

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 **2014-2015 Forecast for Gadsden County.pdf**
126K

Help Data Entry Reports Wizards Maintenance Adjustments

FORM A

Form A

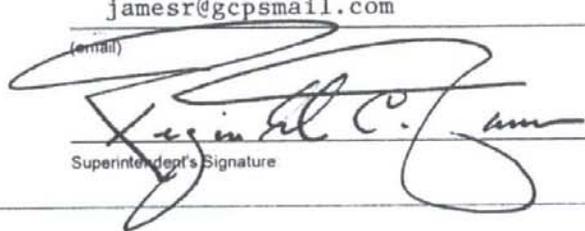
Form A	School District FTE Enrollment Adjustments						
Year:	2014 - 2015						
District:	GADSDEN (20)						
Date:	1/23/2014						
Model:	9 9 9 OK						
FEFP Program	Charter	Virtual	Traditional	DJJ Regular	DJJ Summer	Total	
Group 1							
101	K-3 Basic Education	207.19	1.31	1,388.82	0.00	0.00	1,597.32
102	4-8 Basic Education	232.40	1.21	1,489.26	0.00	0.00	1,722.87
103	9-12 Basic Education	17.52	0.00	917.60	0.00	0.00	935.12
111	ESE Basic K-3	4.15	0.00	231.26	0.00	0.00	235.41
112	ESE Basic 4-8	7.80	0.00	289.77	0.00	0.00	297.57
113	ESE Basic 9-12	2.02	0.00	150.51	0.00	0.00	152.53
	Total Group 1	471.08	2.52	4,467.22	0.00	0.00	4,940.82
Group 2							
130	ESOL	10.91	0.00	200.98	0.00	0.00	211.89
254	ESE Support Level IV	0.00	0.00	4.65	0.00	0.00	4.65
255	ESE Support Level V	0.00	0.00	0.00	0.00	0.00	0.00
300	Vocational	0.00	0.00	107.36	0.00	0.00	107.36
	Total Group 2	10.91	0.00	312.99	0.00	0.00	323.90
Total	All Programs	481.99	2.52	4,780.21	0.00	0.00	5,264.72

Submitted by: Reginald C. James January 24, 2014
 (Name - Please print or type) (Date)

Superintendent of Schools
 (Title)

850-627-9651
 (Phone No.)

jamesr@gcpsmail.com
 (Email)


 Superintendent's Signature

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Production

2013-14 FEFP Third Calculation
 Change in FTE and Funds Compared to the 2013-14 Second Calculation

District	K-12 Unweighted FTE Students				K-12 Total Funding				
	2013-14	2013-14	Difference	Percentage Difference	2013-14	2013-14	Difference	Percentage Difference	
	Second	Third			Second	Third			
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	
1 Alachua	27,074.05	27,103.30	29.25	0.11%	182,903,834	181,556,679	(1,347,155)	-0.74%	
2 Baker	4,728.77	4,794.41	65.64	1.39%	32,463,652	32,744,034	280,382	0.86%	
3 Bay	25,831.34	26,102.65	271.31	1.05%	172,996,682	174,384,099	1,387,417	0.80%	
4 Bradford	3,080.24	3,000.32	(79.92)	-2.59%	21,684,429	21,259,214	(425,215)	-1.96%	
5 Brevard	69,590.48	69,901.99	311.51	0.45%	480,718,144	480,862,957	144,813	0.03%	
6 Broward	257,637.67	259,645.96	2,008.29	0.78%	1,746,730,966	1,755,887,719	9,156,753	0.52%	
7 Calhoun	2,198.33	2,189.86	(8.47)	-0.39%	15,702,078	15,531,492	(170,586)	-1.09%	
8 Charlotte	15,731.77	15,747.76	15.99	0.10%	108,490,449	108,511,629	21,180	0.02%	
9 Citrus	14,644.20	14,584.59	(59.61)	-0.41%	99,663,578	99,062,376	(601,202)	-0.60%	
10 Clay	34,541.83	35,058.11	516.28	1.49%	233,405,113	235,194,052	1,788,939	0.77%	
11 Collier	43,451.81	43,700.85	249.04	0.57%	329,094,466	331,781,691	2,687,225	0.82%	
12 Columbia	9,837.22	10,009.39	172.17	1.75%	67,111,069	67,965,904	854,835	1.27%	
13 Dade	348,787.02	349,960.81	1,173.79	0.34%	2,377,881,939	2,386,689,422	8,807,483	0.37%	
14 DeSoto	4,769.51	4,675.75	(93.76)	-1.97%	32,542,579	32,132,533	(410,046)	-1.26%	
15 Dixie	2,023.68	2,035.74	12.06	0.60%	14,182,839	14,223,375	40,536	0.29%	
16 Duval	126,894.10	126,849.03	(45.07)	-0.04%	860,421,568	858,585,321	(1,836,247)	-0.21%	
17 Escambia	40,138.79	39,978.34	(160.45)	-0.40%	264,809,782	264,180,821	(628,961)	-0.24%	
18 Flagler	12,765.16	12,477.64	(287.52)	-2.25%	85,516,251	84,382,463	(1,133,788)	-1.33%	
19 Franklin	1,081.27	1,227.28	146.01	13.50%	8,215,677	8,989,386	773,709	9.42%	
20 Gadsden	5,423.17	5,393.50	(29.67)	-0.55%	37,291,016	36,966,683	(324,333)	-0.87%	
21 Gilchrist	2,445.02	2,496.71	53.69	2.20%	18,359,060	18,492,500	133,440	0.73%	
22 Glades	1,465.81	1,504.21	38.40	2.62%	10,592,372	10,748,657	156,285	1.48%	
23 Gulf	1,839.07	1,795.67	(43.40)	-2.36%	12,995,956	12,770,311	(225,645)	-1.74%	
24 Hamilton	1,532.56					11,286,889	350,546	3.21%	
25 Hardee	5,155.79					34,215,821	280,743	0.83%	
26 Hendry	6,762.37					46,279,809	291,982	0.63%	
27 Hernando	21,962.65					144,117,837	(608,438)	-0.42%	
28 Highlands	11,908.23					79,096,169	305,275	0.39%	
29 Hillsborough	197,150.05					347,745,942	11,925,699	0.89%	
30 Holmes	3,144.55					21,838,194	(182,297)	-0.83%	
31 Indian River	17,828.02					119,771,792	(1,883,892)	-1.55%	
32 Jackson	6,455.16					45,108,866	(284,909)	-0.63%	
33 Jefferson	966.87					7,058,529	(285,005)	-3.88%	
34 Lafayette	1,154.32					8,095,244	199,786	2.53%	
35 Lake	40,461.54					266,166,615	2,856,203	1.08%	
36 Lee	86,260.58					606,782,224	(1,304,063)	-0.21%	
37 Leon	33,180.97					222,229,706	(524,807)	-0.24%	
38 Levy	5,501.75					38,806,920	(598,711)	-1.52%	
39 Liberty	1,405.17					10,493,125	238,102	2.32%	
40 Madison	2,559.75					17,174,290	(426,904)	-2.43%	
41 Manatee	45,633.74					309,546,309	(1,694,333)	-0.54%	
42 Marion	41,070.70					272,991,934	1,009,104	0.37%	
43 Martin	18,423.78					130,129,605	(2,628,571)	-1.98%	
44 Monroe	8,046.95					66,756,986	(20,740)	-0.03%	
45 Nassau	11,030.44					75,580,507	312,870	0.42%	
46 Okaloosa	29,596.52					203,953,531	2,489,532	1.24%	
47 Okeechobee	6,404.52					42,901,479	(214,525)	-0.50%	
48 Orange	184,164.71					245,021,261	4,627,329	0.37%	
49 Osceola	57,387.53					373,540,219	(2,282,143)	-0.61%	
50 Palm Beach	178,481.41					248,647,816	(6,863,951)	-2.76%	
51 Pasco	65,769.43					159,007,644	7,014,353	4.41%	
52 Pinellas	102,130.48					385,728,676	(1,921,767)	-0.49%	
53 Polk	95,333.24					37,171,446	3,351,066	9.03%	
54 Putnam	10,628.41					71,914,211	104,074	0.14%	
55 St. Johns	32,649.31					20,015,530	2,835,573	14.16%	
56 St. Lucie	38,686.40					57,938,068	(1,049,031)	-1.81%	
57 Santa Rosa	25,097.86					65,722,422	1,425,590	2.18%	
58 Sarasota	41,011.15					97,874,368	(1,845,562)	-1.88%	
59 Seminole	63,520.92					20,507,327	414,102	2.01%	
60 Sumter	7,960.23					54,277,503	151,942	0.28%	
61 Suwannee	5,747.26					37,162,503	345,510	0.93%	
62 Taylor	2,639.48					18,402,055	442,470	2.46%	
63 Union	2,160.57					15,715,338	631,358	4.01%	
64 Volusia	59,941.54					31,028,329	4,250,309	13.70%	
65 Wakulla	4,907.50					33,236,061	256,975	0.77%	
66 Walton	7,780.06					32,979,086	33,236,061	100.00%	
67 Washington	3,379.11					55,654,916	55,930,193	100.00%	
68 Washington Special	105.50					23,047,720	22,521,776	(225,944)	-0.98%
69 FAMU Lab School	506.54					1,189,940	1,057,503	(132,437)	-11.13%
70 FAU - Palm Beach	969.97					3,649,640	3,397,010	(252,630)	-6.92%
71 FAU - St. Lucie	1,396.80					6,438,931	6,010,412	(428,519)	-6.66%
72 FSU Lab - Broward	685.59					9,217,239	9,064,231	(153,008)	-1.66%
73 FSU Lab - Leon	1,697.99					4,765,740	4,752,703	(13,037)	-0.27%
74 UF Lab School	1,127.73					11,059,955	10,907,486	(152,469)	-1.38%
75 Virtual School	40,826.70					7,941,398	7,826,317	(115,081)	-1.45%
TOTAL	2,696,270.71	2,698,800.85	2,530.14	0.09%	18,298,734,603	18,297,964,681	(769,922)	0.00%	

FLORIDA DEPARTMENT OF EDUCATION



STATE BOARD OF EDUCATION

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Pam Stewart
Commissioner of Education

MEMORANDUM

DATE: January 24, 2014

TO: School District Superintendents
School District Finance Officers

FROM: Pam Stewart
Linda Champion

SUBJECT: Technological Tools Survey – 2012-2013 Fiscal Year

Contact Information Sally Roberts 850-245-9617 Sally.Roberts@fldoe.org DPS: 2014-14
--

Pursuant to section 1002.45(1)(e), Florida Statutes (F.S.), districts with a difference in total funds provided for a student participating in the school district virtual instruction program and the price paid for the contracted services are required to provide an itemized list of technological tools and local instructional improvement systems, as defined in section 1006.281, F.S., that have been purchased with these funds.

Please complete the attached survey by Friday, February 7, 2014, and return it by email to virtualeducation@fldoe.org.

If you have any questions, please call Sally Roberts at 850-245-9617. Your timely submission of this required information will be appreciated.

PS/ap

Attachment

**FLORIDA DEPARTMENT OF EDUCATION
REPORT OF TECHNOLOGICAL TOOLS PURCHASED PURSUANT TO SECTION 1006.281, FLORIDA STATUTES**

DISTRICT INFORMATION			
District Name/Number:	Gadsden County Public Schools / 20		
District Contact Name/Number:	Kim Ferree / 850 627-5357		
E-mail:	ferreek@gcpsmail.com		
SECTION 1			
School 7001 Full-Time Equivalent (FTE) Enrollment			8.94
Funding Generated by 7001 School	\$1,110.00	Total Paid to all Contracted Providers for 7001 School	\$64,128.95
Difference of Total Funds and Contract Funds			-\$63,018.95
SECTION 2			
Local Instructional Improvement System (LIIS)			
Software	Quantity	Description	Cost
			\$0.00
			\$0.00
			\$0.00
			\$0.00
Technological Tools			
Devices	Quantity	Description	Cost
Desktop			\$0.00
Laptops/Netbooks			\$0.00
Tablet/Slate			\$0.00
E-reader			\$0.00
Interactive White Board/Smartboard			\$0.00
Digital Projectors			\$0.00
Digital Cameras			\$0.00
Other Devices			\$0.00
Infrastructure	Quantity	Description	Cost
Hardware			\$0.00
Software			\$0.00
Wiring			\$0.00
Wireless			\$0.00
Power			\$0.00
Other Infrastructure			\$0.00
Total Costs			\$0.00
Difference of Total Funds and Contract Funds (From Section 1)			-\$63,018.95
Difference			-\$63,018.95
Was the difference of total funds and contract funds in Section 1 fully used in Section 2 costs? If no, please explain below.			
DISTRICT COMMENTS			
<p>N/A - As noted by the negative total in section 1 above, there was no overage (remaining FEFP virtual education contribution funds) available to use on section 2 purchases of software and technology tools after paying the virtual school contracted provider payments noted in Section 1 above. Although the virtual school FTE enrollment is low in our district, the mandatory online course requirement for high school students has cost the district well in excess of the funding provided. Additionally any enhanced learning from our regular students taken via virtual school is unfunded.</p>			
PLEASE RETURN COMPLETED FORM BY FEBRUARY 7, 2014.			
Please complete this form and e-mail it to: virtualeducation@fldoe.org			

INSTRUCTIONS FOR COMPLETING FORM:

- 1 - Fill in all sections of this form highlighted in blue.
- 2 - The totals for Sections 1 and 2 will be automatically calculated for you.
- 3 - Fill in the District comments section if appropriate.
- 4 - Please return survey via e-mail to virtualeducation@fldoe.org by February 7, 2014.

FTE Count

FEFP Funding

Virtual School Vendor Payments

FTE COUNTS

SCHOOL YEAR 2012-13

DISTRICT 20 GADSDEN

SCHOOL 7001 GADSDEN VIRTUAL INSTRUCTION PR

	COUNT 1 UNWEIGHTED	COUNT 2 UNWEIGHTED	COUNT 3 UNWEIGHTED	COUNT 4A UNWEIGHTED	TOTAL UNWEIGHTED	TOTAL WEIGHTED
BASIC EDUCATION PROGRAMS PK - 12						
101 PK-3 BASIC		1.79	2.22		4.01	4.48
102 4-8 BASIC		2.74	2.19		4.93	4.93
SUBTOTALS	0.00	4.53	4.41	0.00	8.94	9.41
TOTAL PK-12	0.00	4.53	4.41	0.00	8.94	9.41

2012-13 FEFP Final Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 3

District	Virtual Education Contribution	Gross State & Local FEFP	Required Local Effort Taxes	Prior Year Adjustments	Proration to Funds Available	Net State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	26,202	132,884,576	62,790,519	173,747	(454,473)	69,813,331
2 Baker	0	25,168,081	4,168,921	19,139	(86,076)	20,931,223
3 Bay	75,580	123,447,392	74,193,664	(291,728)	(422,198)	48,539,802
4 Bradford	16,094	16,325,043	4,723,405	22,254	(55,833)	11,568,059
5 Brevard	181,837	355,072,565	147,353,891	286,622	(1,214,370)	206,790,928
6 Broward	204,952	1,243,981,390	666,984,184	(778,373)	(4,254,492)	571,964,341
7 Calhoun	23,165	11,693,923	2,309,250	1,567	(39,594)	9,346,246
8 Charlotte	24,523	76,188,959	63,522,914	(56,967)	(260,571)	12,348,507
9 Citrus	0	24,682,923	42,781,610	60,776	(248,580)	29,713,509
10 Clay	126,294	178,318,016	45,963,261	(176,222)	(609,858)	131,568,675
11 Collier	3,942	216,144,732	193,656,823	153,103	(739,228)	21,901,784
12 Columbia	7,213	49,694,044	12,564,727	64,195	(169,957)	37,023,555
13 Miami-Dade	133,281	1,704,586,345	1,053,568,881	1,551,562	(5,829,790)	646,739,236
14 DeSoto	0	24,462,082	7,298,666	24,571	(83,662)	17,104,325
15 Dixie	3,342	10,659,637	2,599,860	15,078	(36,457)	8,038,398
16 Duval	256,656	820,619,196	263,417,960	(289,200)	(2,122,559)	354,789,480
17 Escambia	186,495	194,309,624	79,259,446	228,171	(664,551)	114,613,718
18 Flagler	17,493	61,244,684	36,148,377	32,869	(209,461)	24,919,715
19 Franklin	0	5,688,840	5,504,975	3,252	(19,456)	167,661
20 Gadsden	1,110	28,614,239	6,921,634	(326,072)	(97,862)	21,268,671
21 Gilchrist	289	13,706,279	3,442,862	4,313	(46,876)	10,220,854
22 Glades	0	7,882,247	2,880,462	4,432	(26,958)	4,979,259
23 Gulf	0	9,116,266	6,516,031	4,015	(31,178)	2,573,072
24 Hamilton	14,034	8,161,434	4,174,737	(2,726)	(27,913)	3,956,058
25 Hardee	17,984	25,087,266	8,201,321	28,528	(85,800)	16,828,671
26 Hendry	930	34,807,335	8,839,377	33,944	(119,043)	25,882,859
27 Hernando	198,838	107,259,352	40,550,458	(218,385)	(366,833)	66,123,676
28 Highlands	8,636	57,997,735	24,436,347	39,909	(198,356)	33,402,941
29 Hillsborough	239,912	988,083,395	355,507,415	92,108	(3,379,306)	629,288,782
30 Holmes	0	16,883,105	2,398,675	3,355	(57,741)	14,430,044
31 Indian River	3,642	83,916,486	70,206,151	15,758	(286,999)	13,439,094
32 Jackson	12,016	34,308,519	8,139,040	(20,927)	(117,337)	26,031,215
33 Jefferson	0	5,477,329	3,093,561	3,415	(18,733)	2,368,450
34 Lafayette	373	6,022,309	1,309,870	(944)	(20,597)	4,690,898
35 Lake	138,988	192,540,557	79,699,466	(310,409)	(658,500)	111,872,182
36 Lee	137,792	421,625,538	287,920,098	480,026	(1,441,985)	132,743,481
37 Leon	69,623	162,344,906	74,738,734	(389,217)	(555,229)	86,861,726
38 Levy	3,477	29,229,223	8,541,632	11,527	(99,965)	20,599,152
39 Liberty	0	8,183,209	1,218,201	(44,710)	(27,987)	6,892,311
40 Madison	2,413	13,429,972	3,638,078	(27,723)	(45,931)	9,718,240
41 Manatee	66,347	218,269,716	127,223,761	7,184	(746,496)	90,306,643
42 Marion	114,014	202,160,262	79,940,036	(159,224)	(691,400)	121,369,602
43 Martin	0	88,944,822	79,599,476	51,959	(304,197)	9,093,108
44 Monroe	0	38,756,785	35,463,702	(104,576)	(132,561)	3,056,956
45 Nassau	2,765	53,399,500	34,267,595	(1,483)	(182,630)	18,947,792
46 Okaloosa	50,108	144,138,194	72,985,923	(308,056)	(492,961)	70,351,244
47 Okeechobee	0	33,258,404	8,428,909	(20,949)	(113,746)	24,694,800
48 Orange	125,779	878,466,722	431,912,404	(78,940)	(3,004,410)	443,470,968
49 Osceola	169,958	269,864,947	84,533,203	240,428	(922,955)	184,849,215
50 Palm Beach	144,571	871,369,714	671,396,010	(340,098)	(2,980,138)	196,063,468
51 Pasco	395,758	337,225,629	103,354,472	26,093	(1,153,332)	232,743,918
52 Pinellas	140,859	490,395,614	312,923,713	(301,901)	(1,677,183)	176,492,817
53 Polk	91,992	473,755,019	127,919,926	(956,269)	(1,620,271)	343,258,533
54 Putnam	22,728	53,229,762	18,076,701	(47,864)	(182,049)	34,923,148
55 St. Johns	82,117	153,129,174	95,399,751	(22,260)	(523,711)	57,183,452
56 St. Lucie	118,237	191,330,709	79,308,699	167,650	(654,383)	111,535,297
57 Santa Rosa	234,381	121,239,876	43,098,278	(8,132)	(414,648)	77,718,818
58 Sarasota	54,578	203,161,414	182,690,766	173,507	(694,824)	19,949,331
59 Seminole	385,858	306,835,629	133,037,846	141,791	(1,049,397)	172,890,177
60 Sumter	9,394	35,467,071	31,407,361	(4,832)	(121,300)	3,933,576
61 Suwannee	8,030	27,853,766	7,785,075	30,033	(95,262)	20,003,462
62 Taylor	382	13,383,429	6,410,424	(7,965)	(45,772)	6,919,268
63 Union	3,068	11,756,571	1,322,446	12,324	(40,208)	10,406,241
64 Volusia	115,697	293,792,993	136,688,200	(191,759)	(1,004,790)	155,908,244
65 Wakulla	4,032	25,230,005	6,317,908	30,993	(86,288)	18,856,802
66 Walton	0	34,794,229	30,916,028	(16,200)	(118,998)	3,743,005
67 Washington	6,821	17,435,706	4,895,583	(20,722)	(59,631)	12,459,770
68 Washington Special	0	1,574,010	0	13,752	(5,383)	1,582,379
69 FAMU Lab School	0	2,763,655	0	1,925	(9,452)	2,756,128
70 FAU - Palm Beach	0	4,362,997	0	167	(14,922)	4,348,242
71 FAU - St. Lucie	0	6,781,427	0	4,264	(23,193)	6,762,498
72 FSU Lab - Broward	0	3,535,680	0	2,295	(12,092)	3,525,883
73 FSU Lab - Leon	0	8,433,946	0	5,659	(28,845)	8,410,760
74 UF Lab School	3,373	6,131,048	0	5,691	(20,969)	6,115,770
75 Virtual School	37,393,361	199,016,872	0	1,291,723	(680,850)	199,627,945
Total	41,885,424	13,199,094,050	6,718,490,678	(559,193)	(45,141,710)	6,434,902,469



Diana Engling <englingd@gcpsmail.com>

Vendor information

Kimberly Ferree <ferreek@gcpsmail.com>
To: Diana Engling <englingd@gcpsmail.com>

Fri, Jan 31, 2014 at 5:05 PM

Hi Diana,

Please provide me with a detail listing of the payments paid to the following vendors for the 2012 13 fiscal year (this is a request for last year's data). I will need that as early as you can get it. Thanks.

- 21617 Core K12 - no expenditures in 2012-13 FY
- P0030 PAEC Virtual
- F1202 Florida Virtual

Thanks,
Kim

Contracted Virtual School Providers

Subsequently found vendor name in vendor files to determine the cost of their virtual services

Florida Virtual

DIST: 20 FY: 14

6. VENDOR INVOICE SCAN

TIME: 15:01

FR-ENTERED-TO	BATCH	---VENDOR---	RCP	PO NUM	CHECK#	CNTR
070112	063013	V F12020000				

--VENDOR--	-----INVOICE----	UT	-DATE-	----AMOUNT---	RCP	PO NUM	CHECK#	ENTRED
VF12020000	PW-0002		032613	312.00	Y	184644	003634	041013

totals to \$312



TOTAL 312.00

ALL RECORDS DISPLAYED. NEXT?

TERM.: SAVN

4-©	2	Sess-1	199.44.72.2	TW1H0427	#\$4/14
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PAEC Virtual

DIST: 20 FY: 14

6. VENDOR INVOICE SCAN

TIME: 15:01

FR-ENTERED-TO BATCH	---VENDOR---	RCP	PO NUM	CHECK#	CNTR
070112 063013 _____	V P00300000	---	_____	_____	_____

--VENDOR--	-----INVOICE----	UT	-DATE-	----	AMOUNT---	RCP	PO NUM	CHECK#	ENTRED
VP00300000	MS003	PAEC MBR SVCS	070312		21,328.00	Y	183039	089000	073112
VP00300000	06771		080612		214.85	Y	183112	089365	082212
VP00300000	20350	12-13 GATEWAY	070212		18,650.20	Y	183040	089000	073112
VP00300000	31102		121412		225.00	Y		092502	012913
VP00300000	66659	PDC 7/12-63013	070212		18,988.44	Y	183101	089114	080812
VP00300000	66674		092112		4,302.18	Y		091772	121112
VP00300000	66682		121812		108.28	Y		092502	012913

Totals to 63,816.95



TOTAL 63,816.95

ALL RECORDS DISPLAYED. NEXT?

TERML: 8AVN

4-C	2	Sess-1	199.44.72.2	TW1H0427	#54/14
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Kimberly Ferree <ferreek@gcpsmail.com>

Core K12 virtual school

1 message

Kimberly Ferree <ferreek@gcpsmail.com>

Wed, Feb 5, 2014 at 10:09 AM

To: Sylvia Jackson <jacksons@gcpsmail.com>, Rosalyn Smith <smithr@gcpsmail.com>

Cc: Cheryl Ellison <ellisonc@gcpsmail.com>

Thank you Cheryl for the timely information. This vendor is referenced in our financial records as K12 Florida, LLC., vendor number VK01273000.

In addition to the expenditures that we reported to FDOE for virtual school payments made to the two other vendors, this vendor received \$29,962.50 in FY 12-13 and has received YTD for FY 13-14 \$41,848,75 in payments from the district.

Therefore, the district paid a total of \$94,091.45 to virtual school providers in the 12 13 FY as follows:

K12 Florida, LLC \$29,962.50

Florida Virtual School \$312.00 and

PACE Virtual School \$63,816.50

The district only received an FEFP of \$1,110 for students considered 7001 (virtual school only) while having to pay for the unfunded mandate of students taking virtual school classes as part of their graduation requirements, etc.

Kim

0.00 *

9,997.50 *
1,397.50 +
17,977.50 +
29,352.50 *

FY
12/13

6. VENDOR INVOICE SCAN

TIME: 09:39

ENTERED-TO BATCH	---VENDOR---	RCP	PO NUM	CHECK#	CNTR		
15,450.00 * 6,991.25 + 5,992.50 + 6,442.50 + 6,442.50 + 41,848.75 *	V K01273000						
---INVOICE---	UT	DATE	AMOUNT	RCP	PO NUM	CHECK#	ENTRED
0314		031512	9,987.50	Y	182019	091409	112712
0473	4QT2011-12	061512	1,997.50	Y		092716	021413
0572		091512	17,977.50	Y	183977	091612	120512
0653	QTR 2 1213M	121012	15,980.00	Y		095613	081513
0762	QTR 3 1213M	031513	6,991.25	Y		095613	081513
0952	QTR 4 1213M	061513	5,992.50	Y		095613	081513
1071		091513	6,442.50	Y	185735	097417	110613
1247	QTR 2 1314	121513	6,442.50	Y	185735	098435	012214

FY
YTD
13/14

29,352.50 *
41,848.75 +
71,811.25 *

TOTAL 71,811.25

ALL RECORDS ... LAYED. NEXT?

TERML: 8AB8

4-© 1 Sess-1 199.44.72.2

TW1H0154 #S4/14

7/1/12-6/30/13 FY 12/13
7/1/13-6/30/14 FY 13/14



Kimberly Ferree <ferreek@gcpsmail.com>

Invitation: District Virtual School Review Committee @ Fri Feb 21, 2014 9am - 10am (ferreek@gcpsmail.com)

1 message

Sylvia Jackson <jacksons@gcpsmail.com>

Wed, Feb 5, 2014 at 6:07 PM

Reply-To: Sylvia Jackson <jacksons@gcpsmail.com>

To: "ferreek@gcpsmail.com" <ferreek@gcpsmail.com>, Allysun Davis <davisa@gcpsmail.com>, Rutha Black <blackr@gcpsmail.com>, Deborah Bailey <baileyd@gcpsmail.com>, Sherrie Taylor <taylors@gcpsmail.com>, Desmona Hale <haled@gcpsmail.com>, Cheryl Ellison <ellisonc@gcpsmail.com>, Rosalyn Smith <smithr@gcpsmail.com>, Laitima Montgomery <montgomeryl@gcpsmail.com>

District Virtual School Review Committee

[more details »](#)

The purpose of this meeting is to explore the possibility of developing a GCPS Virtual School Program.

When Fri Feb 21, 2014 9am – 10am Eastern Time

Where Curriculum Library (map)

Calendar ferreek@gcpsmail.com

- Who
- Sylvia Jackson - organizer
 - Allysun Davis
 - Kimberly Ferree
 - Rutha Black
 - Deborah Bailey
 - Sherrie Taylor
 - Desmona Hale
 - Cheryl Ellison
 - Rosalyn Smith
 - Laitima Montgomery

Going? **Yes** - **Maybe** - **No** [more options »](#)

Invitation from Google Calendar

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