

AGENDA

SCHOOL BOARD WORKSHOP

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

March 25, 2014

4:30 P.M.

THIS WORKSHOP IS OPEN TO THE PUBLIC

1. Call to order
2. Financial Data Report
3. Discussion Items
 - a. List of contractors and notification to Board regarding vendors with total payments greater than \$15,000 and other payment issues.
 - b. Notification of increase for Quincy Water and Sewer Utilities
 - c. FEFP released audit report No 2014-115
 - d. Update from Facilities – Wayne Shepard
 - i. Agenda item – mowing services for EGHS and WGHS for balance of the fiscal year.
 - ii. Agenda item – tractor work and grounds maintenance district wide.
 - iii. Agenda item – maintenance for HVAC systems at EGHS and WGHS for balance of fiscal year and covers emergency repair.
 - iv. Agenda item – pest management contract extension for the 2014-15 fiscal year.
 - v. Agenda item – grounds maintenance for administration complex contract extension for the 2014-15 fiscal year.
 - vi. Agenda item – L.P. gas for heating and kitchen use contract extension for the 2014-15 fiscal year.
 - vii. Agenda item – annual certification of facilities data
 - e. Other agenda items:
 - i. Update blanket purchase order for ESE services.
 - ii. Purchase order for ESE vendor which will make total purchases with the District exceed the \$15,000 amount.
4. School Board Requests and Concerns
5. 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	6,502,733.65-	.00	6,502,733.65-
	1113	CASH - PREMIER BANK	1,048,918.19	.00	1,048,918.19
	1114	PAYROLL CLEARING ACCT	.00	.00	.00
	1115	ACCTS PAYABLE CLEARING ACCT	156.66	.00	156.66
	1116	PETTY CASH	.00	.00	.00
	1117	WORKER'S COMPENSATION	204,523.69-	.00	204,523.69-
	1119	CASH EQUIVALENT AT SBA	10,010,012.19	.00	10,010,012.19
	1121	TAXES RECEIVABLE CURRENT YEAR	.00	.00	.00
	1122	TAXES RECEIVABLE PRIOR YEAR	.00	.00	.00
	1130	ACCOUNTS RECEIVABLE	258.00	.00	258.00
	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	55,728.67	.00	55,728.67
	1145	DUE FROM 420 FUND	31,364.91-	.00	31,364.91-
	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	14,873.43
	1156	EQUIPMENT	.00	.00	.00
	1158	TRANSPORTATION	103,444.22	.00	103,444.22
	1159	MAINTENANCE	71,216.36	.00	71,216.36
	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	26,164.96
	1165	DUE FROM 434 FUND	799.58	.00	799.58
	1169	Other Securities-Investments	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	258.00-	.00	258.00-
	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	42,632,756.25	.00	42,632,756.25
	1520	ENCUMBRANCES	8,565,457.61	37,616.09	8,184,302.66
	1530	EXPENDITURES	26,009,233.47	2,134,536.40	28,143,769.87
	*	TOTAL ASSETS AND OTHER DEBITS	81,800,139.34	2,172,152.49	81,746,441.27
LIABILITIES	2020	CLEARING ACCOUNT - PAYROLL	.00	.00	.00
	2100	CLEARING	.00	.00	.00
	2114	BOARD BENEFITS-OTHER	.00	86,365.20	86,365.20
				285,607.80	199,242.60

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

PROCESSED- 03/14/14
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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	889.21	.00	.00	889.21
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	1,213,458.81	1,213,458.81	.00
2171 DEDUCTIONS	.00	.00	.00	.00
2172 CURRENTLY AVAILABLE	.00	.00	.00	.00
2173 OTHER PAYROLL DEDUCTIONS	256.18-	215,587.01	343,801.29	127,958.10
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	42,767,118.75	.00	.00	42,767,118.75
2520 REVENUE	28,340,705.23	.00	.00	28,340,705.23
2710 RESTRICTED FOR STATE CARRYOVER	.00	.00	.00	.00
2720 RESERVED FOR ENCUMBRANCES	8,565,457.61	418,771.04	37,616.09	8,184,302.66
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	81,800,139.34	1,934,182.06	1,880,483.99	81,746,441.27

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

PROCESSED- 03/14/14
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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	1108	SUNTRUST BANK LOAN HMS	5,000.14	.00	.00	5,000.14
	1510	ESTIMATED REVENUE	174,980.24	.00	.00	174,980.24
	1530	EXPENDITURES	74,081.00	.00	.00	74,081.00
	*	TOTAL ASSETS AND OTHER DEBITS	254,061.38	.00	.00	254,061.38
LIABILITIES	2510	APPROPRIATIONS	174,980.24	.00	.00	174,980.24
	2520	REVENUE	79,081.14	.00	.00	79,081.14
	*	TOTAL LIABILITIES	254,061.38	.00	.00	254,061.38

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	1,371,336.02	.00	.00	1,371,336.02
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	226,228.58	226,228.58-
	1510	ESTIMATED REVENUE	1,725,000.00	.00	.00	1,725,000.00
	1520	ENCUMBRANCES	863,161.38	191,271.55	131,800.20	922,632.73
	1530	EXPENDITURES	353,663.98	226,228.58	.00	579,892.56
	*	TOTAL ASSETS AND OTHER DEBITS	4,313,161.38	417,500.13	358,028.78	4,372,632.73
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	863,161.38	131,800.20	191,271.55	922,632.73
	*	TOTAL LIABILITIES	4,313,161.38	131,800.20	191,271.55	4,372,632.73

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	2,751,517.39	.00	2,751,517.39
	1115	ACCTS PAYABLE CLEARING ACCT	.00	20,935.98	20,935.98-
	1143	CAPITAL IMPROVEMENT FUNDS	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00
	1510	ESTIMATED REVENUE	2,132,600.00	.00	2,132,600.00
	1520	ENCUMBRANCES	1,272,631.64	20,935.98	1,251,695.66
	1530	EXPENDITURES	1,409,261.69	.00	1,430,197.67
	*	TOTAL ASSETS AND OTHER DEBITS	7,566,010.72	20,935.98	41,871.96
LIABILITIES	2120	ACCOUNTS PAYABLE	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00
	2163	DUE TO CAPITAL PROJ. FUND	.00	.00	.00
	2510	APPROPRIATIONS	4,471,301.07	.00	4,471,301.07
	2520	REVENUE	1,549,088.74	.00	1,549,088.74
	2720	RESERVED FOR ENCUMBRANCES	1,272,631.64	20,935.98	1,251,695.66
	2769	UNDESIGNATED FUND BALANCE	272,989.27	.00	272,989.27
	*	TOTAL LIABILITIES	7,566,010.72	20,935.98	.00

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	.00	.00	.00
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	.00
	1118	SBA 16013 CHARTER SCH C.OUTLAY	.00	.00	.00
	1141	GENERAL OPERATING FUND	.00	.00	.00
	1164	SBA INVESTMENTS POOL B	.00	.00	.00
	1510	ESTIMATED REVENUE	80,000.00	.00	80,000.00
	1530	EXPENDITURES	100,124.00	.00	100,124.00
	*	TOTAL ASSETS AND OTHER DEBITS	180,124.00	.00	180,124.00
LIABILITIES	2100	CLEARING	.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
	2510	APPROPRIATIONS	80,000.00	.00	80,000.00
	2520	REVENUE	100,124.00	.00	100,124.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00
	*	TOTAL LIABILITIES	180,124.00	.00	180,124.00

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	26,634.86	.00	26,634.86
	1114	PAYROLL CLEARING ACCT	.00	.00	135.48-
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	95,750.76-
	1116	PETTY CASH	1,000.00	.00	1,000.00
	1117	WORKER'S COMPENSATION	.00	.00	.75-
	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	46,630.05	.00	46,630.05
	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	764,753.43	588,390.49	670,371.52
	1530	EXPENDITURES	2,506,274.42	95,909.45	2,602,183.87
	*	TOTAL ASSETS AND OTHER DEBITS	7,340,422.37	684,299.94	7,246,062.92
LIABILITIES	2020	CLEARING ACCOUNT - PAYROLL	.00	.00	.00
	2114	BOARD BENEFITS-OTHER	.00	.00	11.23
	2120	ACCOUNTS PAYABLE	.00	.00	.00
	2161	DUE TO GENERAL FUND	20,941.10-	.00	20,941.10-
	2167	DUE TO ACCOUNTS PAYABLE FUND	.00	.00	.00
	2170	PAYROLL DED & WITHOLDINGS	.00	146.71	146.71
	2173	OTHER PAYROLL DEDUCTIONS	.00	.00	11.23
	2500	BUDGETARY CREDITS	.00	.00	.00
	2510	APPROPRIATIONS	3,917,717.31	.00	3,917,717.31
	2520	REVENUE	2,503,527.78	.00	2,503,527.78
	2720	RESERVED FOR ENCUMBRANCES	764,753.43	682,772.40	670,371.52
	2769	UNDESIGNATED FUND BALANCE	175,364.95	.00	175,364.95
	2891	ADJUSTMENTS TO FUND BALANCE	.00	.00	.00
	*	TOTAL LIABILITIES	7,340,422.37	682,919.11	588,559.66

RPRT- F2B40
 DIST- 20
 FUND- 420

GADSDEN COUNTY SCHOOLS
 CONTRACTED PROJECTS FUND 420

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	29,937.56-	.00	.00	29,937.56-
	1113	CASH - PREMIER BANK	.00	.00	.00	.00
	1114	PAYROLL CLEARING ACCT	.00	.00	123,962.80	123,962.80-
	1115	ACCTS PAYABLE CLEARING ACCT	3.00	.00	100,256.28	100,253.28-
	1117	WORKER'S COMPENSATION	.00	.00	879.69	879.69-
	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	9,426,442.49	.00	.00	9,426,442.49
	1520	ENCUMBRANCES	485,493.59	21,108.38	50,157.04	456,444.93
	1530	EXPENDITURES	5,355,372.32	271,020.49	.00	5,626,392.81
	*	TOTAL ASSETS AND OTHER DEBITS	15,237,373.84	292,128.87	275,255.81	15,254,246.90
LIABILITIES	2020	CLEARING ACCOUNT - PAYROLL	.00	.00	.00	.00
	2100	CLEARING	.00	.00	.00	.00
	2114	BOARD BENEFITS-OTHER	.00	12,312.40	40,163.29	27,850.89
	2120	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	45,304.86	.00	.00	45,304.86
	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	172,405.82	172,405.82	.00
	2173	OTHER PAYROLL DEDUCTIONS	1,015.29	30,372.19	48,443.02	19,086.12
	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	9,436,980.45	.00	.00	9,436,980.45
	2520	REVENUE	5,264,150.63	.00	.00	5,264,150.63
	2720	RESERVED FOR ENCUMBRANCES	485,493.59	50,157.04	21,108.38	456,444.93
	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	15,237,373.84	265,247.45	282,120.51	15,254,246.90

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

PROCESSED- 03/14/14
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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	.00	.00	.00	.00
	1114 PAYROLL CLEARING ACCT	.00	.00	.00	.00
	1115 ACCTS PAYABLE CLEARING ACCT	.00	.00	.00	.00
	1117 WORKER'S COMPENSATION	.00	.00	.00	.00
	1149 DUE FROM 432 FUNDS	.00	.00	.00	.00
	1220 DUE FROM OTHER AGENCIES	.00	.00	.00	.00
	1221 STATE REIMBURSEMENTS	.00	.00	.00	.00
	1510 ESTIMATED REVENUE	90,206.38	.00	.00	90,206.38
	1520 ENCUMBRANCES	.00	.00	.00	.00
	1530 EXPENDITURES	90,206.38	.00	.00	90,206.38
	* TOTAL ASSETS AND OTHER DEBITS	180,412.76	.00	.00	180,412.76
LIABILITIES	2114 BOARD BENEFITS-OTHER	.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
	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	90,206.38	.00	.00	90,206.38
	2520 REVENUE	90,206.38	.00	.00	90,206.38
	2720 RESERVED FOR ENCUMBRANCES	.00	.00	.00	.00
	2769 UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	* TOTAL LIABILITIES	180,412.76	.00	.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

PROCESSED- 03/14/14
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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	4,286.62-	4,286.62
	1117	WORKER'S COMPENSATION	.00	12,103.50	12,103.50-
	1165	DUE FROM 434 FUND	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00
	1510	ESTIMATED REVENUE	10,646,661.08-	.00	10,646,661.08-
	1520	ENCUMBRANCES	44,279.40	1,528.00	33,636.28
	1530	EXPENDITURES	10,176,408.27-	7,816.88	10,168,591.39-
	*	TOTAL ASSETS AND OTHER DEBITS	20,778,789.95-	9,344.88	19,988.00
					20,789,433.07-
LIABILITIES	2114	BOARD BENEFITS-OTHER	.00	.00	.00
	2120	ACCOUNTS PAYABLE	.00	.00	.00
	2161	DUE TO GENERAL FUND	799.58	.00	799.58
	2170	PAYROLL DED & WITHOLDINGS	.00	4,286.62-	.00
	2173	OTHER PAYROLL DEDUCTIONS	.00	.00	.00
	2412	DEFERRED REV-CASH ADVANCE	.00	.00	.00
	2510	APPROPRIATIONS	10,646,661.08-	.00	10,646,661.08-
	2520	REVENUE	10,177,207.85-	.00	10,177,207.85-
	2720	RESERVED FOR ENCUMBRANCES	44,279.40	12,171.12	33,636.28
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00
	*	TOTAL LIABILITIES	20,778,789.95-	7,884.50	2,758.62-
					20,789,433.07-

RPRT- F2B40
 DIST- 20
 FUND- 851

GADSDEN COUNTY SCHOOLS
 TRUST FUND-UNREIMBURSE MEDICAL

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

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			BEGINNING	DEBITS	CREDITS	CURRENT
			BALANCE			BALANCE
ASSETS	1109	BENEFITS ACCOUNT	11,226.48	.00	.00	11,226.48
	1112	CASH-CAPITAL CITY	.00	.00	.00	.00
	*	TOTAL ASSETS AND OTHER DEBITS	11,226.48	.00	.00	11,226.48
LIABILITIES	2110	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00	.00
	2179	BENEFIT ACCOUNT HOLDING RE1109	11,226.48	.00	.00	11,226.48
	*	TOTAL LIABILITIES	11,226.48	.00	.00	11,226.48

RPRT- F2B40
 DIST- 20 GADSDEN COUNTY SCHOOLS
 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
REQUEST TOT	* TOTAL ASSETS AND OTHER DEBITS	101,546,936.60	3,596,362.29	3,699,654.50	101,443,644.39
	* TOTAL LIABILITIES	101,546,936.60	3,042,969.30	2,939,677.09	101,443,644.39

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

PROCESSED- 03/14/14 PAGE- 1
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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----	TOTAL	PCT
REV				ACCRUED UNACCRUED		
191 ROTC	125,083.28	.00	.00	.00 62,079.67	62,079.67	50%
202 MEDICAID	400,000.00	.00	.00	.00 65,106.93	65,106.93	16%
280 FEDERAL THROUGH LOCAL	479,000.00	.00	.00	.00 230,185.26	230,185.26	48%
310 FLA. EDU. FINANCE PROG (FEFP)	22,627,044.00	.00	.00	.00 14,856,021.00	14,856,021.00	66%
315 WORKFORCE DEVELOPMENT	666,405.00	.00	.00	.00 470,136.00	470,136.00	71%
318 ADULTS WITH DISABILITIES	255,703.31	.00	.00	.00 173,430.60	173,430.60	68%
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 13,451.19	13,451.19	79%
355 CLASS SIZE REDUCTION	5,845,979.00	.00	.00	.00 3,880,480.00	3,880,480.00	66%
361 SCHOOL RECOGNITION FUNDS	214,841.00	.00	.00	.00 .00	.00	0%
371 Voluntary Pre-K Program	825,000.00	.00	.00	.00 454,978.77	454,978.77	55%
390 MISCELLANEOUS STATE REVENUE	23,000.00	.00	.00	.00 32,654.65	32,654.65	0%
399 OTHER MISCELLANEOUS STATE REV	258,299.00	.00	.00	.00 53,305.56	53,305.56	21%
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	.00 563,130.10	563,130.10	80%
491 BUS FEES	.00	.00	.00	.00 43,027.65	43,027.65	0%
492 TRANS SVCS SCHOOL ACTITIVITES	.00	.00	.00	.00 6,532.65	6,532.65	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	.00 100,124.00	100,124.00	8%
732 SALE OF LAND AND BUILDINGS	.00	.00	.00	.00 25,933.76	25,933.76	0%
741 INSURANCE LOSS RECOVERY	.00	.00	.00	.00 2,809.56	2,809.56	0%
*	42,632,756.25	.00	.00	.00 28,311,985.99	28,311,985.99	66%

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	-----COLLECTED-----	TOTAL	PCT
REV				ACCRUED 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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 MONTH- MARCH PRD- 09

NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----	TOTAL	PCT
REV				ACCRUED UNACCRUED		
431 INTEREST ON INVESTMENTS	.00	.00	.00	.00 .14	.14	0%
630 TRANSFERS FROM CAPITAL PROJ FD	174,980.24	.00	.00	.00 79,081.00	79,081.00	45%
*	174,980.24	.00	.00	.00 79,081.14	79,081.14	45%

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	-----COLLECTED-----	TOTAL	PCT
REV				ACCRUED 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-----	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----	TOTAL	PCT
REV				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
 FUND- 379

GADSDEN COUNTY SCHOOLS
 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	-----COLLECTED-----	TOTAL	PCT
REV				ACCRUED 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

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

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 MONTH- MARCH PRD- 09

NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----	TOTAL	PCT
REV				ACCRUED UNACCRUED		
397 CHARTER SCHOOL CAPITAL OUTLAY	80,000.00	.00	.00	.00 100,124.00	100,124.00	125%
*	80,000.00	.00	.00	.00 100,124.00	100,124.00	125%

RPRT- F2B20
 DIST- 20
 FUND- 393

GADSDEN COUNTY SCHOOLS
 HAVANA MIDDLE CONSTRUCT SUNTRS

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		
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
REV				ACCRUED UNACCRUED		
261 SCHOOL LUNCH REIMBURSEMENT	2,353,659.27	.00	.00	.00 1,377,069.08	1,377,069.08	59%
262 SCHOOL BREAKFAST REIMBURSEMENT	849,291.16	.00	.00	.00 601,700.54	601,700.54	71%
263 AFTER SCHOOL SNACK REIMB	96,883.80	.00	.00	.00 45,944.00	45,944.00	47%
265 U.S.D.A. DONATED COMMODITIES	147,866.91	.00	.00	.00 134,310.29	134,310.29	91%
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 75,134.47	75,134.47	59%
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 LUNCHES	.00	.00	.00	.00 60,509.92	60,509.92	0%
454 STUDENT AND ADULT A LA CARTE	75,000.00	.00	.00	.00 .00	.00	0%
490 MISCELLANEOUS LOCAL SOURCES	.00	.00	.00	.00 822.87	822.87	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 2,503,527.78	2,503,527.78	63%

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	1,103,147.49	1,103,147.49	157%
201 VOCATIONAL EDUCATION ACTS	169,518.40	.00	.00	.00	88,862.36	88,862.36	52%
225 TEACHER/PRINCIPAL TRAIN RECRUI	499,328.34	.00	.00	.00	264,080.66	264,080.66	53%
226 MATH & SCIENCE PARTNERSHIPS	50,468.99	.00	.00	.00	50,468.99	50,468.99	100%
230 INDIVID WITH DISAB ED ACT-IDEA	1,879,333.48	.00	.00	.00	1,063,077.55	1,063,077.55	57%
240 ELEM.& SECOND. ED. ACT,TITLE I	5,415,871.63	.00	.00	.00	2,381,991.42	2,381,991.42	44%
290 OTHER FEDERAL THROUGH STATE	710,349.82	.00	.00	.00	323,060.12	323,060.12	45%
*	9,426,442.49	.00	.00	.00	5,274,688.59	5,274,688.59	56%

RPRT- F2B20
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 432 TARGETED ARRA STIMULUS FUNDS

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		
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 LEDGE 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		
214 RACE TO THE TOP	962,980.20	.00	.00	.00 458,033.33	458,033.33	48%
*	962,980.20	.00	.00	.00 458,033.33	458,033.33	48%

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- 03/14/14 PAGE- 14
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 MONTH- MARCH PRD- 09

NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----	TOTAL	PCT
REV				ACCRUED UNACCRUED		
REQUEST TOTAL	64,030,935.53	.00	.00	.00 42,461,735.95	42,461,735.95	

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	Description	Amount	Date	Purchase Order #
420	7900 & 6100	Willie Knight	Head Start Playgrounds Monthly Maintenance and Repairs	8,000.00	3/7/2014	186291

Board Notification

Fund	Object #	Vendor	Description	Amount	Date	Purchase Order #	
110	360	Konica Minolta	Increase Purchase order amount for printing that was originally estimated too low.	4,700.00	7/1/13 (original)	185450	Purchase change order from \$2,676.36 to 4,700
110	510	BSN Sports Equipment	Baseball supplies and equipment WGHS	5,870.50	2/17/2014	186242	School AD and coaches subsequently requested to share PO amount with track and field.
110	691	NCS Pearson	GEMTRIX Office site license	6,000.00	4/2/2013	184728	Previous fiscal agent did not send invoice to district for payment processing. Encumbered funds were from PY PO that was closed out at June 30, 2013. Not re-encumbered for the 13-14 FY. Finance department received notification of late vendor's invoice in February 2014, after the grant close out period had passed (8/20/14) and the Federal funds were no longer available.
110	510	Pocket Nurse	training supplies	2,163.76	11/15/2012	184057	Previous fiscal agent did not send invoice to district for payment processing. Encumbered funds were from PY PO that was closed out at June 30, 2013. Not re-encumbered for the 13-14 FY. Finance department received notification of late vendor's invoice in February 2014, after the grant close out period had passed (8/20/14) and the Federal funds were no longer available.

February 24, 2014

Dear Customers of the City of Quincy Water and Sewer Utilities,

Because of new requirements mandated by the State of Florida for the disposal of Biosolids in the waste water, the City was forced to purchase additional equipment and incur additional costs for the treatment of its waste water. The City has not raised water and sewer rates in the last 10 years, and regrettably must consider raising rates because of mandatory regulations and inflation.

This is to provide notice that the City of Quincy will consider a proposed increase to the water rates at City Hall, 404 W Jefferson St. Quincy Florida 32351 on March 11th at approximately 6:00PM. The Ordinance under consideration is:

ORDINANCE NO. 1059-2014

AN ORDINANCE AMENDING THE CODE OF ORDINANCES, CITY OF QUINCY BY AMENDING SECTION 74-95, PERTAINING TO INCREASING THE WATER RATE CHARGES FOR ALL RESIDENTIAL CUSTOMERS; AND INCREASING THE RATE CHARGES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS; AND REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

This also provides notice that the City of Quincy will consider a proposed increase to the Sewer rates at City Hall, 404 W Jefferson St. Quincy Florida 32351 on March 11th at approximately 6:00PM. The Ordinance under consideration is:

ORDINANCE NO. 1060-2014

AN ORDINANCE AMENDING THE CODE OF ORDINANCES, CITY OF QUINCY BY AMENDING SECTION 74-118, PERTAINING TO INCREASING THE SEWER RATE CHARGES FOR ALL RESIDENTIAL CUSTOMERS; AND INCREASING THE RATE CHARGES FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS; AND REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD**

**Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students**

and

Student Transportation

For the Fiscal Year Ended
June 30, 2013



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Gadsden County District School Board members and the Superintendent of Schools who served during the 2012-13 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Eric F. Hinson, Vice Chair to 11-19-12	1
Judge B. Helms, Jr., Chair to 11-19-12	2
Isaac Simmons, Jr., Chair from 11-20-12	3
Charlie D. Frost	4
Roger P. Milton, Vice Chair from 11-20-12	5

Reginald C. James, Superintendent

The examination team leader was Jeremy D. Smith, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2013

ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation
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For the Fiscal Year Ended June 30, 2013

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EXECUTIVE SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the Gadsden County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2013:

- Six of the 48 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, and the earning of required in-service training points in ESOL strategies.
- Ten of the 63 students in our ESOL sample and 7 of the 17 students in our ESE Support Levels 4 and 5 sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

Noncompliance related to reported FTE resulted in 22 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 1.8578 but has a potential impact on the District's weighted FTE of a negative 16.5115. Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of a negative 130 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Gadsden County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$59,160 (negative 16.5115 times \$3,582.98).

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

SCHOOL DISTRICT OF GADSDEN COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Gadsden County. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Gadsden County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2013, the District operated 20 schools, 1 District cost center, and reported 1 virtual education cost center, serving prekindergarten through twelfth grade students, reported 5,561.53 unweighted FTE for those students, and received approximately \$21.3 million in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$1.6 million for student transportation as part of the State funding through FEFP.



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

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT GADSDEN COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Gadsden County District School Board's compliance with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Six of the 48 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, and the earning of required in-service training points in ESOL strategies.¹

2. Students

Ten of the 63 students in our ESOL sample² and 7 of the 17 students in our ESE Support Levels 4 and 5 sample³ had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the Gadsden County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013.

¹For teachers, see SCHEDULE D, Finding Nos. 8, 13, 16, 17, and 21

²For ESOL, see SCHEDULE D, Finding Nos. 1, 4, 9, 11, 14, and 20

³For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 2, 3, 5, 6, 7, 12, and 15

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements; and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5. Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
February 26, 2014

⁴ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

SCHEDULE A

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 5,561.53 unweighted FTE at 20 schools, 1 District cost center, and 1 virtual education cost center to the Department of Education for the fiscal year ended June 30, 2013.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of schools (22) consisted of the total number of brick and mortar schools in the District that offered courses as well as the designated District cost centers, and virtual education cost centers in the District that offered virtual instruction in FEFP funded programs. The population of students (4,095) consisted of the total number of students in each program at the schools and virtual education cost centers in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students with Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	18	11	3,291	103	7	4,401.4000	88.7559	12.1467
Basic with ESE Services	19	11	575	45	1	851.6200	39.2758	.7533
ESOL	11	7	211	63	10	226.2000	54.7946	(10.4184)
ESE Support Levels 4 and 5	9	6	18	17	7	18.6800	14.3667	(4.3394)
Career Education 9-12	4	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>63.6300</u>	<u>.0000</u>	<u>.0000</u>
All Programs	22	12	<u>4,095</u>	<u>228</u>	<u>25</u>	<u>5,561.5300</u>	<u>197.1930</u>	<u>(1.8578)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (110) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers in our sample who taught courses in Basic, Basic with Exceptional Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 48 and found exceptions for 6 of those teachers.

PROPOSED ADJUSTMENTS

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See SCHEDULES B, C, and D.)

The ultimate resolution of our proposed adjustments to FTE and the computation of their financial impact is the responsibility of the Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2013

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	6.6666	1.117	7.4466
102 Basic 4-8	4.5340	1.000	4.5340
103 Basic 9-12	.9461	1.020	.9650
112 Grades 4-8 with ESE Services	1.5000	1.000	1.5000
113 Grades 9-12 with ESE Services	(.7467)	1.020	(.7616)
130 ESOL	(10.4184)	1.167	(12.1583)
254 ESE Support Level 4	(2.5334)	3.524	(8.9277)
255 ESE Support Level 5	<u>(1.8060)</u>	5.044	<u>(9.1095)</u>
Total	<u>(1.8578)</u>		<u>(16.5115)</u>

¹ See NOTE A6.

² These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)

³ Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0041</u>	<u>#0051</u>	<u>#0071</u>	
101 Basic K-3	2.5000	.....	.....	2.5000
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	.....	.....	1.4461	1.4461
112 Grades 4-8 with ESE Services	.....	.5000	.....	.5000
113 Grades 9-12 with ESE Services	.....	.....	(.2467)	(.2467)
130 ESOL	(2.5000)	.....	(.3668)	(2.8668)
254 ESE Support Level 4	.....	(.5000)	(1.0000)	(1.5000)
255 ESE Support Level 5	.....	(.4400)	(.9460)	(1.3860)
Total	<u>.0000</u>	<u>(.4400)</u>	<u>(1.1134)</u>	<u>(1.5534)</u>

¹ These proposed adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0151</u>	<u>#0191</u>	<u>#0211</u>	<u>#7001</u>	
101	2.5000	.0000	.....	.....	.9166	3.4166
102	.0000	.....	1.0000	2.3350	1.6990	5.0340
103	1.4461	.....	.....	.....	.....	1.4461
112	.5000	.....	.....	1.0000	.....	1.5000
113	(.2467)	.....	.....	.....	.....	(.2467)
130	(2.8668)	(1.0000)	(1.0000)	(2.3016)	.....	(7.1684)
254	(1.5000)	.....	.....	(1.0334)	.....	(2.5334)
255	<u>(1.3860)</u>	.....	<u>(.4200)</u>	.....	.....	<u>(1.8060)</u>
Total	<u>(1.5534)</u>	<u>(1.0000)</u>	<u>(.4200)</u>	<u>.0000</u>	<u>2.6156</u>	<u>(.3578)</u>

¹ These proposed adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>			<u>Total</u>
		<u>#9102</u>	<u>#9104</u>	<u>#9108</u>	
101	3.4166	.....	3.2500	.....	6.6666
102	5.0340	(.5000)	.....	.....	4.5340
103	1.4461	.....	.....	(.5000)	.9461
112	1.5000	.....	.....	.....	1.5000
113	(.2467)	(.5000)	.....	.....	(.7467)
130	(7.1684)	.....	(3.2500)	.....	(10.4184)
254	(2.5334)	.....	.....	.....	(2.5334)
255	<u>(1.8060)</u>	.....	.....	.....	<u>(1.8060)</u>
Total	<u>(.3578)</u>	<u>(1.0000)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(1.8578)</u>

¹ These proposed adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

OVERVIEW

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2012-13* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the Gadsden County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 18.

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

George W. Munroe Elementary School (#0041)

1. [Ref. 4101] ELL Committees were not convened to consider three ELL students’ extended ESOL placements for a fourth year. We propose the following adjustment:

101 Basic K-3	2.5000	
130 ESOL	<u>(2.5000)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

West Gadsden High School (#0051)

2. [Ref. 5101] One ESE student was incorrectly reported for both Hospital and Homebound instruction (1.93 hours or .0387 FTE) and on-campus instruction (23.07 hours or .4613 FTE). However, the student was provided 3 hours (or .0600 FTE) of Hospital and Homebound instruction (as authorized by the student's IEP) during the reporting survey and was not provided any on-campus instruction. Accordingly, we propose the following adjustment:

255 ESE Support Level 5	(.4400)	(.4400)
-------------------------	---------	---------

3. [Ref. 5102] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		(.4400)

East Gadsden High School (#0071)

4. [Ref. 7101] An ELL Committee was not convened to consider one ELL student's extended ESOL placement for a fifth year. We propose the following adjustment:

103 Basic 9-12	.3668	
130 ESOL	(.3668)	.0000

5. [Ref. 7102] One ESE student was not in attendance during the 11-day window of the reporting survey and should not have been included with the survey's results. We propose the following adjustment:

255 ESE Support Level 5	(.5000)	(.5000)
-------------------------	---------	---------

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

East Gadsden High School (#0071) (Continued)

6. [Ref. 7103] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

7. [Ref. 7104] The number of homebound instructional minutes reported (18.33 hours of instruction or .3667 FTE) for one ESE student in both the October 2012 survey (reported in Program No. 255 [ESE Support Level 5]) and February 2013 survey (reported in Program No. 113 [Grades 9-12 with ESE Services]) was incorrectly reported. The actual number of minutes supported by the homebound instructor's contact log and as authorized by the student's IEP was only 3 hours of instruction (or .0600 FTE per reporting survey). We also noted the student was not reported in accordance with the student's Matrix of Services form for the October 2012 reporting survey. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.2467)	
255 ESE Support Level 5	<u>(.3667)</u>	(.6134)

8. [Ref. 7171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Family and Consumer Science but taught courses that required certification in ESE. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.0793	
255 ESE Support Level 5	<u>(1.0793)</u>	.0000

(1.1134)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Chattahoochee Elementary School (#0151)

9. [Ref. 15101] An ELL Committee had not been convened to consider one ELL student's extended ESOL placement for a fifth year. We also noted that the student's file did not contain documentation that the student had been assessed for English language proficiency prior to a fifth year of ESOL placement. We propose the following adjustment:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

10. [Ref. 15102] The source attendance records for two Basic students was inadequate to support that the students were in attendance during the reporting survey. Various attendance records were provided; however, the records were either for the incorrect school year or were for periods of time that did not encompass the reporting survey period. We propose the following adjustment:

101 Basic K-3	(1.0000)	(1.0000)
		(1.0000)

St. John Elementary School (#0191)

11. [Ref. 19101] An ELL Committee was not convened to consider one student's extended ESOL placement for a sixth year. We propose the following adjustment:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

St. John Elementary School (#0191) (Continued)

12. [Ref. 19102] One ESE student was incorrectly reported (25 hours or .5000 FTE) for only on-campus instruction in Program No. 255 (ESE Support Level 5) based on the student's Hospital and Homebound placement. However, the student actually was only provided Hospital and Homebound instruction during the reporting survey for 4 hours (or .0800 FTE) as supported by the homebound instructor's contact log and as authorized by the student's IEP. Accordingly, we propose the following adjustment:

255 ESE Support Level 5	(.4200)	(.4200)
		(.4200)

James A. Shanks Middle School (#0211)

13. [Ref. 21171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Math and Physical Education but taught a course that required certification in Social Science. We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. Since this student is proposed for adjustment in Finding No. 14 (Ref. 21101), we are presenting this disclosure Finding with no proposed adjustment.

.0000

14. [Ref. 21101] ELL Committees were not convened to consider two students' extended ESOL placements for a fifth year. We propose the following adjustment:

102 Basic 4-8	1.6344	
130 ESOL	(1.6344)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	<u>Proposed Net Adjustments (Unweighted FTE)</u>	
James A. Shanks Middle School (#0211) (Continued)		
15. [Ref. 21102] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
16. [Ref. 21172/73] <u>Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:</u>		
<u>Ref. 21172</u>		
102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000
<u>Ref. 21173</u>		
102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000
17. [Ref. 21174] <u>One speech and language therapist did not hold a valid license at the time of the October 2012 reporting survey. We also noted the therapist held a teaching certificate in Speech and Language Impairment; however, the certificate expired June 30, 2010, prior to the reporting surveys. We propose the following adjustment:</u>		
102 Basic 4-8	.0334	
254 ESE Support Level 4	(.0334)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Gadsden Virtual Instruction Program (#7001)

18. [Ref. 700101] The FTE for three Basic virtual students was incorrectly reported. The three students (one student in Program No. 101 [Basic K-3] and two students in Program No. 102 [Basic 4-8]) were reported for only a total of .2178 FTE; however, based on the students' successful completion of 17 of the 18 virtual courses attempted, the students were eligible to be reported for and should have been reported for a total of 2.8334 FTE. We did note that one of the students did not successfully complete a course; consequently, the student was not eligible to receive funding for this course. We propose the following adjustment:

101 Basic K-3	.9166	
102 Basic 4-8	<u>1.6990</u>	<u>2.6156</u>
		<u>2.6156</u>

Hope Academy (#9102)

19. [Ref. 910201] We noted exceptions involving two students: (a) one Basic student was not in attendance during the 11-day window of the reporting survey and should not have been included with the survey's results, and (b) one ESE student's source attendance record was missing and could not be located.

We propose the following adjustment:

102 Basic 4-8	(.5000)	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	<u>(1.0000)</u>
		<u>(1.0000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>			Proposed Net Adjustments (Unweighted FTE)
<u>Crossroad Academy (#9104)</u>			
20.	[Ref. 910401] <u>ELL Committees were not convened to consider two students' extended ESOL placements for a fourth year. We propose the following adjustment:</u>		
	101 Basic K-3	2.0000	
	130 ESOL	<u>(2.0000)</u>	.0000
21.	[Ref. 910471] <u>One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment</u>		
	101 Basic K-3	1.2500	
	130 ESOL	<u>(1.2500)</u>	.0000
			<u>.0000</u>
<u>Drop Back In Academy (#9108)</u>			
22.	[Ref. 910801] <u>One student was not in attendance during the 11-day window of the reporting survey and should not have been included with that survey's results. We propose the following adjustment:</u>		
	103 Basic 9-12	<u>(.5000)</u>	<u>(.5000)</u>
			<u>(.5000)</u>
			<u>(1.8578)</u>
Proposed Net Adjustment			<u>(1.8578)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students

RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students’ English language proficiencies are assessed and ELL Committees are convened timely to support the students’ extended ESOL placements; (2) students in a Hospital and Homebound Program placement are reported for that Program’s services based on the homebound instructors’ contact logs and for no more time than is authorized on the students’ IEPs; (3) ESE students are reported in accordance with their *Matrix of Services* forms; (4) only students who are in attendance at least 1 day during the 11-day survey window are reported for FEFP funding; (5) teachers are properly certified, or, if teaching out of field, are timely approved by the School Board to teach out of field; (6) parents are timely and appropriately notified when their children are assigned to out-of-field teachers; (7) only students whose attendance can be validated by appropriate documentation that is maintained and available should be reported with that survey’s results; (8) ESOL teachers earn their in-service training points in accordance with the teachers’ in-service training timelines; (9) virtual students are reported accurately for FEFP funding; and (10) therapy service providers are appropriately licensed to provide those services.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District’s obligation to comply with all State requirements governing FTE and FEFP.

REGULATORY CITATIONS

Reporting

- Section 1011.60, FS Minimum Requirements of the Florida Education Finance Program
 - Section 1011.61, FS Definitions
 - Section 1011.62, FS Funds for Operation of Schools
 - Rule 6A-1.0451, FAC Florida Education Finance Program Student Membership Surveys
 - Rule 6A-1.04513, FAC Maintaining Auditable FTE Records
- FTE General Instructions 2012-13*

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS (Continued)

Attendance

- Section 1003.23, FS Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), FAC Pupil Attendance Records
- Rule 6A-1.04513, FAC Maintaining Auditable FTE Records

FTE General Instructions 2012-13

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

- Section 1003.56, FS English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), FS Education for Speakers of Other Languages
- Rule 6A-6.0901, FAC Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, FAC Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners
- Rule 6A-6.09021, FAC Annual English Language Proficiency Assessment for English Language Learners (ELLs)
- Rule 6A-6.09022, FAC Extension of Services in English for Speakers of Other Languages (ESOL) Program
- Rule 6A-6.0903, FAC Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program
- Rule 6A-6.09031, FAC Post Reclassification of English Language Learners (ELLs)
- Rule 6A-6.0904, FAC Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

- Rule 6A-1.044(6)(c), FAC Pupil Attendance Records

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), FAC Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2012-13*

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS (Continued)

Exceptional Education

- Section 1003.57, FS Exceptional Students Instruction
- Section 1011.62, FS Funds for Operation of Schools
- Section 1011.62(1)(c), FS Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, FAC Provision of Free Appropriate Public Education (FAPE) and
Development of Individual Educational Plans for Students with
Disabilities
- Rule 6A-6.03029, FAC Development of Family Support Plans for Children with Disabilities
Ages Birth Through Five Years
- Rule 6A-6.0312, FAC Course Modifications for Exceptional Students
- Rule 6A-6.0331, FAC General Education Intervention Procedures, Identification, Evaluation,
Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, FAC Individual Educational Plans (IEPs) and Educational Plans (EPs) for
Transferring Exceptional Students
- Rule 6A-6.03411, FAC Definitions, ESE Policies and Procedures, and ESE Administrators

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

- Section 1012.42(2), FS Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, FS Positions for Which Certificates Required
- Rule 6A-1.0502, FAC Non-certificated Instructional Personnel
- Rule 6A-1.0503, FAC Definition of Qualified Instructional Personnel
- Rule 6A-4.001, FAC Instructional Personnel Certification
- Rule 6A-6.0907, FAC Inservice Requirements for Personnel of Limited English Proficient
Students

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS (Continued)

Virtual Education

- Section 1002.321, FS Digital Learning
- Section 1002.37, FS The Florida Virtual School
- Section 1002.45, FS Virtual Instruction Programs
- Section 1002.455, FS Student Eligibility for K-12 Virtual Instruction
- Section 1003.498, FS School District Virtual Course Offerings

Charter Schools

- Section 1002.33, FS Charter Schools

The accompanying notes are an integral part of this schedule.

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

1. School District of Gadsden County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Gadsden County, Florida. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Gadsden County.

For the fiscal year ended June 30, 2013, the District operated 20 schools, 1 District cost center, and 1 virtual education cost center, serving prekindergarten through twelfth grade students, reported 5,561.53 unweighted FTE, and received approximately \$21.3 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for prekindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2012-13 school year were conducted during and for the following weeks: survey one was performed for July 9 through 13, 2012; survey two was performed for October 8 through 12, 2012; survey three was performed for February 11 through 15, 2013; and survey four was performed for June 17 through 21, 2013.

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A - SUMMARY (Continued)

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

- Chapter 1000, FS K-20 General Provisions
- Chapter 1001, FS K-20 Governance
- Chapter 1002, FS Student and Parental Rights and Educational Choices
- Chapter 1003, FS Public K-12 Education
- Chapter 1006, FS Support for Learning
- Chapter 1007, FS Articulation and Access
- Chapter 1010, FS Financial Matters
- Chapter 1011, FS Planning and Budgeting
- Chapter 1012, FS Personnel
- Chapter 6A-1, FAC Finance and Administration
- Chapter 6A-4, FAC Certification
- Chapter 6A-6, FAC Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. George W. Munroe Elementary School	1
2. West Gadsden High School	2 and 3
3. East Gadsden High School	4 through 8
4. Greensboro Elementary School	NA
5. Chattahoochee Elementary School	9 and 10
6. St. John Elementary School	11 and 12
7. James A. Shanks Middle School	13 through 17
8. Gadsden Virtual Instruction Program	18
9. Hope Academy	19
10. Crossroad Academy*	20 and 21
11. Gadsden Central Academy	NA
12. Drop Back In Academy	22

* Charter School



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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT GADSDEN COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 15, 2013, that the Gadsden County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2013. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2012-13* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

In our opinion, management's assertion that the Gadsden County District School Board complied with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2013, is fairly stated, in all material respects.

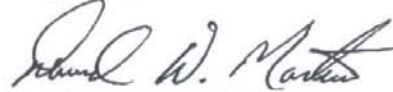
In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ The noncompliance mentioned above, while indicative of certain control deficiencies,¹ is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

The District's written response to this examination has not been subjected to our examination procedures, and accordingly, we express no opinion on it.

¹ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David W. Martin". The signature is written in a cursive style with a large initial "D".

David W. Martin, CPA
February 26, 2014

SCHEDULE F

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of vehicles (149) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2012 and February and June 2013 surveys would be counted in the population as four vehicles. Similarly, the population of students (7,082) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	388
IDEA (PK), Weighted	100
Teenage Parents and Infants	6
Two Miles or More	<u>6,588</u>
Total	<u>7,082</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, if any, are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	Proposed Net Adjustment	With Exceptions	Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(2)		
We sampled 191 of the 7,082 students reported as being transported by the District.		19	(12)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 317 students.	-	<u>317</u>	<u>(118)</u>
Total	<u>(2)</u>	<u>336</u>	<u>(130)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See SCHEDULE G.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

OVERVIEW

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2012-13* issued by the Department of Education. The Gadsden County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 37.

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2012 surveys and the February and June 2013 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2012 survey and once for the February 2013 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] Our general tests of student transportation disclosed that 211 students (210 students in the July 2012 survey and 1 student in the February 2013 survey) were reported for an incorrect number of days in term. The students in the July 2012 survey were reported for either a 2-day term or 13-day term; however, the students were being transported for a 15-day term. The one student reported in the February 2013 survey was reported for a 72-day term; however, the student was being transported for a 90-day term. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>July 2012 Survey</u>		
<u>15 Days in Term</u>		
IDEA (K-12), Weighted	77	
IDEA (PK), Weighted	34	
Two Miles or More	99	
<u>13 Days in Term</u>		
IDEA (K-12), Weighted	(77)	
IDEA (PK), Weighted	(34)	
Two Miles or More	(98)	
<u>2 Days in Term</u>		
Two Miles or More	(1)	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	1	
<u>72 Days in Term</u>		
Two Miles or More	(1)	0

2. [Ref. 52] Our general tests of student transportation disclosed exceptions involving 55 students reported in ridership categories that were not appropriate for the students' grade levels as follows:

- a. Fifty-three PK students were incorrectly reported in the Two Miles or More ridership category. One of these students was eligible for reporting in the IDEA (PK), Weighted ridership category and the remaining 52 students were not otherwise eligible for State transportation funding.
- b. Two Kindergarten students were incorrectly reported in the IDEA (PK), Weighted ridership category and should have been reported in the IDEA (K-12), Weighted ridership category.

We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
a. <u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	1	
Two Miles or More	(32)	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(21)	(52)
b. <u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	1	
IDEA (PK), Weighted	(1)	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	1	
IDEA (PK), Weighted	(1)	0
3. [Ref. 53] <u>The reported number of buses in operation during the July 2012, October 2012, February 2013, and June 2013 surveys was incorrectly reported as follows:</u>		
a. <u>Ten bus drivers' reports were missing and could not be located; consequently, the reported number of buses in operation was overstated by ten buses and the associated ridership of 164 students could not be verified.</u>		
b. <u>One bus reported in the October 2012 and February 2013 surveys transported only courtesy riders and should not have been included in the number of buses in operation.</u>		
c. <u>One bus number included in the February 2013 survey was incorrectly reported due to a data entry error that overstated the number of buses in operation by one. The associated students reported on the bus were located on other bus drivers' reports.</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation

FINDINGS AND PROPOSED ADJUSTMENTS

For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

- d. Eleven buses in the June 2013 survey involving 77 students were not reported for State transportation funding but were eligible to be reported in and should have been reported in the Two Miles or More ridership category; consequently, the number of buses in operation and reported ridership totals were overstated.

We propose the following adjustments:

a. July 2012 Survey		
Number of Buses in Operation	(10)	
<u>15 Days in Term</u>		
IDEA (K-12), Weighted	(52)	
IDEA (PK), Weighted	(34)	
Two Miles or More	<u>(78)</u>	(164)
b. October 2012 Survey		
Number of Buses in Operation	(1)	
<u>February 2013 Survey</u>		
Number of Buses in Operation	(1)	
c. February 2013 Survey		
Number of Buses in Operation	(1)	
d. June 2013 Survey		
Number of Buses in Operation	<u>11</u>	
	<u>(2)</u>	
<u>12 Days in Term</u>		
Two Miles or More	<u>77</u>	77

- 4. [Ref. 54] Our general tests disclosed that 21 students (16 students in the July 2012 survey and 5 students in the October 2012 survey) were not reported for State transportation funding but were eligible to be reported in and should have been reported in the IDEA (K-12), Weighted ridership category. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>July 2012 Survey</u>		
<u>15 Days in Term</u>		
IDEA (K-12), Weighted	11	
<u>12 Days in Term</u>		
IDEA (K-12), Weighted	5	
<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	5	21
5. [Ref. 55] <u>Five students in our sample were not listed on the bus drivers' reports as having been transported during the reporting survey; consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:</u>		
<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(2)	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(3)	(5)
6. [Ref. 56] <u>Seven students in our sample reported in the Two Miles or More ridership category actually lived less than two miles from school and were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:</u>		
<u>July 2012 Survey</u>		
<u>15 Days in Term</u>		
Two Miles or More	(2)	
<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(3)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

February 2013 Survey

90 Days in Term

Two Miles or More

(2)

(7)

7. [Ref. 57] Seven students in our sample were incorrectly reported in the IDEA (K-12), Weighted ridership category. The IEPs for the students either did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification or did not indicate the specific need for weighted classification as it related to the students' disabilities or were not valid for the reporting survey. We noted six students were eligible for reporting in the Two Miles or More ridership category and one student was eligible for reporting in the IDEA (K-12), Unweighted ridership category. We propose the following adjustments:

July 2012 Survey

15 Days in Term

IDEA (K-12), Weighted

(3)

IDEA (K-12), Unweighted

1

Two Miles or More

2

October 2012 Survey

90 Days in Term

IDEA (K-12), Weighted

(3)

Two Miles or More

3

February 2013 Survey

90 Days in Term

IDEA (K-12), Weighted

(1)

Two Miles or More

1

0

Proposed Net Adjustment

(130)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Student Transportation

RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of days in term and the number of buses in operation are accurately reported; (2) transported students are reported in the correct ridership category and have documentation to support that reporting; (3) bus driver reports are properly completed and maintained to support all reported ridership; (4) only those students who are indicated as riding on the bus drivers' reports of their assigned buses are reported for State transportation funding; (5) the distance from home to school for students reported in the Two Miles or More is verified prior to those students being reported; and (6) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria and as noted on the students' IEPs.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing student transportation.

REGULATORY CITATIONS

- Chapter 1006, Part I, E., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation
- Student Transportation General Instructions 2012-13*

The accompanying notes are an integral part of this schedule.

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Gadsden County

For the fiscal year ended June 30, 2013, the District received approximately \$1.6 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2012	22	210
October 2012	63	3,434
February 2013	64	3,438
June 2013	<u>0</u>	<u>0</u>
Total	<u>149</u>	<u>7,082</u>

3. Statutes and Rules

The following statutes and rules are of significance to the District’s administration of student transportation:

- Chapter 1006, Part I, E., FS Transportation of Public K-12 Students
- Section 1011.68, FS Funds for Student Transportation
- Chapter 6A-3, FAC Transportation

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

**EXHIBIT A
MANAGEMENT'S RESPONSE**

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) 627-9851
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<http://www.gcps.k12.fl.us>

February 26, 2014

David W. Martin, CPA
Auditor General
Room 476A; Claude Pepper Bldg.
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: J. David Hughes

Dear Mr. Martin:

The following responses address the report on the examination of Full-Time Equivalent (FTE) students and student transportation as reported by the Gadsden County District School Board for the fiscal year ended June 30, 2013.

Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students

FINDINGS AND AUDIT ADJUSTMENTS

Findings

George W. Munroe Elementary School (#0041)

1. [Ref. 410] *ELL Committees were not convened to consider three ELL students' extended ESOL placements for a fourth year.*

District Corrective Action

Gadsden's ESOL Coordinator will develop a district assessment calendar for ELL students. This calendar will be disseminated throughout the district. All school leaders will be notified in a timely manner the necessary date(s) to convene ELL Committees to support the placement of ELL students. This system will provide schools the opportunity to be in compliance of extended ELL placement for a fourth year.

West Gadsden High School (#0051)

2. [Ref. 510] *One ESE student was incorrectly reported for both Hospital and Homebound instruction (1.93 hours or .0387 FTE) and on-campus instruction (23.07 hours or .4613 FTE). However, the student was provided 3 hours (or .0600 FTE) of Hospital and Homebound instruction (as authorized by the student's IEP) during the reporting survey and was not provided any on-campus instruction.*

District Corrective Action

Gadsden's Homebound Instructor will maintain a homebound service log to include, but not limited to, the instructional and contact time per student. This log will be used as a cross reference for the Program Specialist, who develops the Individual Education Plan (IEP). This system will eliminate the reporting of hours exceeding those indicated in the student's IEP.

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

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

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3. *[Ref. 5102] One ESE student was not reported in accordance with the student's Matrix of Services form.*

District Corrective Action

Careful monitoring procedures from the Director of Exceptional Student Education (ESE) and district ESE program Specialist will ensure all students are reported in accordance with their Matrix of Services forms.

East Gadsden High School (#0071)

4. *[Ref. 7101] An ELL Committee was not convened to consider one ELL student's extended ESOL placement for a fifth year.*

District Corrective Action

Gadsden's ESOL Coordinator will develop a district assessment calendar for ELL students. This calendar will be disseminated throughout the district. All school leaders will be notified in a timely manner the necessary date to convene ELL Committees to support the placement of ELL students. This system will provide schools the opportunity to be in compliance of extended ELL placement for a fifth year.

5. *[Ref. 7102] One ESE student was not in attendance during the 11-day window of the reporting survey and should not have been included with the survey's results.*

District Corrective Action

The District ESE Director and the school's ESE Resource Teacher will be held responsible for ensuring teacher attendance and data entered by the School's Data Entry Staff is accurate. This system of checks and balances will help eliminate errors for FTE reporting.

6. *[Ref. 7103] One ESE student was not reported in accordance with the student's Matrix of Services form.*

District Corrective Actions

Careful monitoring procedures from the Director of Exceptional Student Education (ESE) and district ESE program Specialist will ensure all students are reported in accordance with their Matrix of Services forms.

7. *[Ref. 7104] The number of homebound instructional minutes reported (18.33 hours of instruction or .3667 FTE) for one ESE student in both the October 2012 survey (reported in Program No. 255 [ESE Support Level 5]) and February 2013 survey (reported in Program No. 113 [Grades 9-12 with ESE Services]) was incorrectly reported. The actual number of minutes supported by the homebound instructor's contact log and as authorized by the student's IEP was only 3 hours of instruction (or .0600 FTE per reporting survey). We also noted the student was not reported in accordance with the student's Matrix of Services form for the October 2012 reporting survey.*

District Corrective Action

Gadsden's Homebound Instructor will maintain a homebound service log to include, but not limited to, the instructional and contact time per student. This log will be used as a cross reference for the Program Specialist, who develops the Individual Education Plan (IEP). This system will eliminate the reporting of hours exceeding those indicated in the student's IEP. Careful monitoring procedures from the Director of Exceptional Student Education (ESE) and district ESE program Specialist will ensure all students are reported in accordance with their Matrix of Services forms.

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

David W. Martin
Page Three
February 26, 2014

8. [Ref. 7171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Family and Consumer Science but taught courses that required certification in ESE. We also noted that the parents of the student were not notified of the teacher's out-of-field status.

District Corrective Actions

The district's Director of Human Resources will examine all requests for employment and converse with the hiring principal policies and procedures for employing teachers not certified for areas of assignment. A request for approval of teachers assigned to areas considers as "out-of-field" will be presented at each regular School Board meeting. Parents will be notified via district approved measures of any teacher(s) their child/children may have, who are approved for teaching out-of-field.

Chattahoochee Elementary School (#0151)

9. [Ref. 15101] An ELL Committee had not been convened to consider one ELL student's extended ESOL placement for a fifth year. We also noted that the student's file did not contain documentation that the student had been assessed for English language proficiency prior to a fifth year of ESOL placement.

District Corrective Action

Gadsden's ESOL Coordinator will develop a district assessment calendar for ELL students. This calendar will be disseminated throughout the district. All school leaders will be notified in a timely manner the necessary date(s) to convene ELL Committees to support the placement of ELL students. This system will provide schools the opportunity to be in compliance of extended ELL placement for a fifth year. The District ELL Coordinator will maintain a file of all students qualified to receive ELL service. Each school will receive appropriate notification of assessments and years of extended ESOL placement.

10. [Ref. 15102] The source attendance records for two Basic students was inadequate to support that the students were in attendance during the reporting survey. Various attendance records were provided; however, the records were either for the incorrect school year or were for periods of time that did not encompass the reporting survey period.

District Corrective Action

The district Management Information System staff will continue to provide professional development to teachers, data entry staff, counselors and administrators on accurate attendance reporting. The intent is to eliminate errors for reporting FTE attendance.

St. John Elementary School (#0191)

11. [Ref. 19101] An ELL Committee was not convened to consider one student's extended ESOL placement for a sixth year.

District Corrective Action

Gadsden's ESOL Coordinator will develop a district assessment calendar for ELL students. This calendar will be disseminated throughout the district. All school leaders will be notified in a timely manner the necessary date(s) to convene ELL Committees to support the placement of ELL students. This system will provide schools the opportunity to be in compliance of extended ELL placement for a sixth year.

12. [Ref. 19102] One ESE student was incorrectly reported (25 hours or .5000 FTE) for only on-campus instruction in Program No. 255 (ESE Support Level 5) based on the student's Hospital and Homebound placement. However, the student actually was only provided Hospital and Homebound instruction during the reporting survey for 4 hours (or .0800 FTE) as supported by the homebound instructor's contact log and as authorized by the student's IEP.

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

David W. Martin
Page Four
February 26, 2014

District Corrective Action

Gadsden's Homebound Instructor will maintain a homebound service log to include, but not limited to, the instructional and contact time per student. This log will be used as a cross reference for the Program Specialist, who develops the Individual Education Plan (IEP). This system will eliminate the reporting of hours exceeding those indicated in the student's IEP.

James A. Shanks Middle School (#0211)

13. [Ref. 21171] *One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Math and Physical Education but taught a course that required certification in Social Science. We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline.*

District Corrective Action

The district's Director of Human Resources will examine all requests for employment and converse with the hiring school principal policies and procedures for employing teachers not certified for areas of assignment. A request for approval of teachers assigned to areas considers as "out-of-field" will be presented at each regular School Board meeting. Parents will be notified via district approved measures of any teacher(s) their child/children may have, who are approved for teaching out-of-field.

The district's ESOL Coordinator will continue to provide ESOL Endorsement Training teachers. School leaders will be notified of each training to provide necessary teachers at the site the opportunity to secure ESOL endorsement.

14. [Ref. 21101] *ELL Committees were not convened to consider two students' extended ESOL placements for a fifth year.*

District Corrective Action

Gadsden's ESOL Coordinator will develop a district assessment calendar for ELL students. This calendar will be disseminated throughout the district. All school leaders will be notified in a timely manner the necessary date(s) to convene ELL Committees to support the placement of ELL students. This system will provide schools the opportunity to be in compliance of extended ELL placement for a fourth year.

15. [Ref. 21102] *One ESE student was not reported in accordance with the student's Matrix of Services form.*

District Corrective Action

Careful monitoring procedures from the Director of Exceptional Student Education (ESE) and district ESE program Specialist will ensure all students are reported in accordance with their Matrix of Services forms.

16. [Ref. 21172/73] *Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines.*

District Corrective Action

The district's ESOL Coordinator will continue to provide ESOL Endorsement Training teachers. School leaders will be notified of each training to provide necessary teachers at the site the opportunity to secure ESOL endorsement.

17. [Ref. 21174] *One speech and language therapist did not hold a valid license at the time of the October 2012 reporting survey. We also noted the therapist held a teaching certificate in Speech and Language Impairment; however, the certificate expired June 30, 2010, prior to the reporting surveys.*

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

David W. Martin
Page Five
February 26, 2014

District Corrective Action

The district's Director of Human Resources will provide on-going information to School Leaders notification of site employee without valid licenses for areas of responsibility assigned at the school site. All teachers will be encouraged to check personnel files regularly to comply with statutory requirements for continuation of licenses.

Gadsden Virtual Instruction Program (#7001)

18. [Ref. 700101] *The FTE for three Basic virtual students was incorrectly reported. The three students (one student in Program No. 101 [Basic K-3] and two students in Program No. 102 [Basic 4-8]) were reported for only a total of .2178 FTE; however, based on the students' successful completion of 17 of the 18 virtual courses attempted, the students were eligible to be reported for and should have been reported for a total of 2.8334 FTE. We did note that one of the students did not successfully complete a course; consequently, the student was not eligible to receive funding for this course.*

District Corrective Actions

The district's Virtual Instruction Program Coordinator and the Management Information System (MIS) staff will collaborate to ensure virtual instruction meets the requirements for FTE reporting.

Hope Academy (#9102)

19. [Ref. 910201] *We noted exceptions involving two students: (a) one Basic student was not in attendance during the 11-day window of the reporting survey and should not have been included with the survey's results, and (b) one ESE student's source attendance record was missing and could not be located.*

District Corrective Action

The district Management Information System (MIS) staff will continue to provide professional development to teachers, data entry staff, counselors and administrators on accurate attendance reporting. The intent is to eliminate errors for reporting FTE attendance. The ESE Director will work closely with school leaders to ensure ESE students have accurate attendance records.

Crossroad Academy (#9104)

20. [Ref. 910401] *ELL Committees were not convened to consider two students' extended ESOL placements for a fourth year.*

District Corrective Actions

Gadsden's ESOL Coordinator will develop a district assessment calendar for ELL students. This calendar will be disseminated throughout the district. All charter schools will be notified in a timely manner the necessary date(s) to convene ELL Committees to support the placement of ELL students. This system will provide schools the opportunity to be in compliance of extended ELL placement for a fourth year.

21. [Ref. 910471] *One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status.*

District Corrective Actions

The Gadsden School District is a sponsor to Crossroad Academy. The agreement signed by both the Gadsden School Board and the Crossroad Academy Charter provides provisions for Crossroad Academy to hire its own teachers and ensure all teachers comply with the State Board of Education requirements for certification. The district will expect the charter school to have its Board of Directors, acting as the governance, to approve teachers working out-of field- and notify the Gadsden School Board of such approval.

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

David W. Martin
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Drop Back In Academy (#9108)

22. [Ref. 910801] *One student was not in attendance during the 11-day window of the reporting survey and should not have been included with that survey's results.*

District Corrective Actions

This is a contractual program with the Gadsden School District. The district Management Information System (MIS) staff will continue to provide professional development to teachers, data entry staff, counselors and administrators on accurate attendance reporting. The intent is to eliminate errors for reporting FTE attendance.

Student Transportation

1. [Ref. 51] *Our general tests of student transportation disclosed that 211 students (210 students in the July 2012 survey and 1 student in the February 2013 survey) were reported for an incorrect number of days in term. The students in the July 2012 survey were reported for either a 2-day term or 13-day term; however, the students were being transported for a 15-day term. The one student reported in the February 2013 survey was reported for a 72-day term; however, the student was being transported for a 90-day term.*

District Corrective Actions

The Director of Transportation and the staff will work collaboratively with Management Information System Staff to ensure attendance is reported accurately. On-going professional development will be provided for staff members in the department.

2. [Ref. 52] *Our general tests of student transportation disclosed exceptions involving 55 students reported in ridership categories that were not appropriate for the students' grade levels as follows:*
a. Fifty-three PK students were incorrectly reported in the Two Miles or More ridership category. One of these students was eligible for reporting in the IDEA (PK), Weighted ridership category and the remaining 52 students were not otherwise eligible for State transportation funding.
b. Two Kindergarten students were incorrectly reported in the IDEA (PK), Weighted ridership category and should have been reported in the IDEA (K-12), Weighted ridership category.

District Corrective Actions

The Director of Transportation, Director of Exceptional Education (ESE) and Director of Management Information System (MIS) will collaborate to ensure all data report for FTE is in compliance with reporting guidelines.

3. [Ref. 53] *The reported number of buses in operation during the July 2012, October 2012, February 2013, and June 2013 surveys was incorrectly reported as follows:*
a. Ten bus drivers' reports were missing and could not be located; consequently, the reported number of buses in operation was overstated by ten buses and the associated ridership of 164 students could not be verified.
b. One bus reported in the October 2012 and February 2013 surveys transported only courtesy riders and should not have been included in the number of buses in operation.
c. One bus number included in the February 2013 survey was incorrectly reported due to a data entry error that overstated the number of buses in operation by one. The associated students reported on the bus were located on other bus drivers' reports.
d. Eleven buses in the June 2013 survey involving 77 students were not reported for State transportation funding but were eligible to be reported in and should have been reported in the Two Miles or More ridership category; consequently, the number of buses in operation and reported ridership totals were overstated.

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

David W. Martin
Page Seven
February 26, 2014

District Corrective Actions

The Director of Transportation and the staff will work collaboratively with Management Information System Staff to ensure FTE is reported accurately. On-going professional development will be provided for staff members in the department.

4. [Ref. 54] Our general tests disclosed that 21 students (16 students in the July 2012 survey and 5 students in the October 2012 survey) were not reported for State transportation funding but were eligible to be reported in and should have been reported in the IDEA (K-12), Weighted ridership category.

District Corrective Actions

The Director of Transportation and the staff will work collaboratively with the District's Exceptional Student Education (ESE) staff to ensure FTE is reported accurately. On-going professional development will be provided for staff members in the departments.

5. [Ref. 55] Five students in our sample were not listed on the bus drivers' reports as having been transported during the reporting survey; consequently, the students should not have been reported for State transportation funding.

District Corrective Actions

The Director of Transportation and the staff will work collaboratively with Management Information System Staff to ensure FTE is reported accurately. On-going professional development will be provided for staff members in the department.

6. [Ref. 56] Seven students in our sample reported in the Two Miles or More ridership category actually lived less than two miles from school and were not otherwise eligible to be reported for State transportation funding.

District Corrective Actions

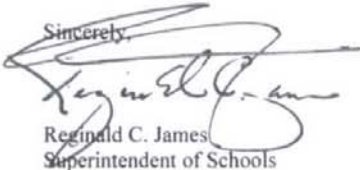
The Director of Transportation and the staff will work collaboratively with Management Information System Staff to ensure FTE is reported accurately. On-going professional development will be provided for staff members in the department.

7. [Ref. 57] Seven students in our sample were incorrectly reported in the IDEA (K-12), Weighted ridership category. The IEPs for the students either did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification or did not indicate the specific need for weighted classification as it related to the students' disabilities or were not valid for the reporting survey. We noted six students were eligible for reporting in the Two Miles or More ridership category and one student was eligible for reporting in the IDEA (K-12), Unweighted ridership category.

District Corrective Actions

The Director of Transportation and the staff will work collaboratively with the District's Exceptional Student Education (ESE) staff to ensure FTE reporting is reported accurately. On-going professional development will be provided for staff members in the departments.

Sincerely,



Reginald C. James
Superintendent of Schools

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: March 25, 2014

TITLE OF AGENDA ITEMS: Approval to continue mowing services for EGHS and WGHS for the remainder of the current fiscal year.

DIVISION: Facilities

PURPOSE AND SUMMARY OF ITEMS: To approve purchase order 186289 to cover mowing services for the balance of the current fiscal year for each of the high schools. Contract will be placed out for public bid for the fiscal year 2014-15.

FUND SOURCE: General fund

AMOUNT: \$8,800

PREPARED BY: Kim Ferree

POSITION: Assistant Superintendent for Business Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMANS'S SIGNATURE: page(s) numbered _____
Be sure that the Comptroller has signed the budget page.

DIST: 20 FY: 14

6. VENDOR INVOICE SCAN

TIME: 10:18

FR-ENTERED-TO	BATCH	---VENDOR---	RCP	PO NUM	CHECK#	CNTR
070113	031014	V G10860000				

--VENDOR--	-----INVOICE-----	UT	-DATE-	----AMOUNT---	RCP	PO NUM	CHECK#	ENTRED
VG10860000	13787 WGHS BSF		120313	650.00	Y	185950	097772	120413

TOTAL \$ 16,157.44

ALL RECORDS DISPLAYED. NEXT?

TERML: 8ABW

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MAINTENANCE DEPARTMENT

SCHOOL BOARD OF GADSDEN COUNTY

PLUMBING
ELECTRICAL

CARPENTRY
HVAC

805 SOUTH STEWART STREET, QUINCY, FLORIDA 32351 - (850) 627-9888 - FAX: (850) 875-8795

To: Rick Shiver—Grounds Maintenance Services, Inc.
From: Wayne Shepard—Director of Facilities
Re: Scope of work for months of March, April, May, and June 2014
Date: March 5, 2014

Scope of Work for Months of March, April, May, and June 2014

1. Continue fertilization schedule as per contract.
2. Cut football, baseball, softball, and practice fields at West Gadsden High School and East Gadsden High School on as needed basis—but no more than once per week. (This includes all grassed areas located inside the fenced areas of each of the above locations—dugouts as well.)
3. Don't do any irrigation work unless it is approved in advance.
4. Backflow work will be done only if you are notified by the Maintenance Department and given a ticket from the City or Talquin.

Invoices are to be turned in no later than the 25th of each month.

If you have any questions please feel free to call (850) 627-9888.

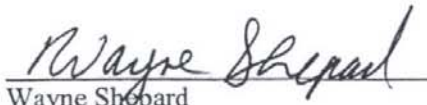
Cost for cutting WGHS football, baseball, softball, and practice fields = 16 wks x \$285.00 = \$4,560.00

Cost for cutting EGHS football, baseball, softball, and practice fields = 16 wks x \$265.00 = \$4,240.00



Rick Shiver

3-6-2014
Date



Wayne Shepard

3-6-2014
Date

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: March 25, 2014

TITLE OF AGENDA ITEMS: Approval to issue a PO for tractor work and grounds maintenance District-wide for vendor.

DIVISION: Facilities

PURPOSE AND SUMMARY OF ITEMS: To approve purchase order 186290 for tractor work and grounds maintenance District-wide. Local vendor has received payments in excess of the \$15,000 threshold for other similar services provided to the District because they were able to assist the Board in preparing for the opening of school on short notice when other vendor backed out.

FUND SOURCE: General Fund

AMOUNT: \$1,000

PREPARED BY: Kim Ferree

POSITION: Assistant Superintendent for Business Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMANS'S SIGNATURE: page(s) numbered _____

Be sure that the Comptroller has signed the budget page.

DIST: 20 FY: 14

6. VENDOR INVOICE SCAN

TIME: 10:18

FR-ENTERED-TO BATCH	---	VENDOR--	RCP	PO NUM	CHECK#	CNTR
070113 031014	_____	V B12900000	_____	_____	_____	_____

--VENDOR--	-----	INVOICE----	UT	-DATE-	----	AMOUNT---	RCP	PO NUM	CHECK#	ENTRED
VB12900000	4659	WAB	01/08-22(2)	012214		500.00	Y	185186	099038	022614

needs board approval

High due to other vendors backing out of their RFP award ~ week before schools opened. ~ no one else could fulfill contract on immediate notice to prepare schools for opening day!

TOTAL \$43,561.65

ALL RECORDS DISPLAYED. NEXT?

TERML: 8ABW

4-© 1 Sess-1 199.44.72.2

TW1H0109

#S4/14

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: March 25, 2014

TITLE OF AGENDA ITEMS: Approval to continue maintenance for the HVAC systems at EGHS and WGHS for the balance of the current fiscal year.

DIVISION: Facilities

PURPOSE AND SUMMARY OF ITEMS: To approve an update to the existing purchase order for continuing the maintenance for the HVAC systems at the high schools for the balance of the fiscal year. Contract will be placed out for public bid for fiscal year 2014-15.

Purchase order # 186056

Original Amount \$ 12,740 (previously approved by the Board on 11/19/13)

Change order extends purchase order to \$19,110

FUND SOURCE: General Fund (applicable for a fund 379 transfer)

AMOUNT: \$ 19,110

PREPARED BY: Kim Ferree

POSITION: Assistant Superintendent for Business Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMANS'S SIGNATURE: page(s) numbered _____

Be sure that the Comptroller has signed the budget page.

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: March 25, 2014

TITLE OF AGENDA ITEM: Approval to continue pest and weed control for athletic field's contract as per page (3) (c) of Bid #1213-09 Pest and Weed Control Services for Athletic Fields District Wide.

DIVISION: Facilities

X This is a CONTINUATION of a current project, grant, etc.

PURPOSE AND SUMMARY OF ITEM: For School Board approval to continue contract with Professional Pest Management for the 2014-2015 fiscal year. Services are provided to the athletic fields as follows.

**Herbicide for sedge and broadleaf control
Insecticide for mole cricket and fire ants**

East Gadsden High

Baseball field - \$3,118.50
Football field - \$2,887.50
Practice field - \$2,310.00
Softball field - \$1,443.75
\$9,759.75/year

West Gadsden High

Baseball field - \$3,118.50
Football field - \$2,887.50
Practice field - \$2,310.00
Softball field - \$1,443.75
\$9,759.75/year

FUND SOURCE: 110

AMOUNT: \$19,519.50

PREPARED BY: *W.S.* Wayne Shepard

POSITION: Director of Facilities

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMAN'S SIGNATURE: page(s) numbered _____

Be sure that the COMPTROLLER has signed the budget page.

This form is to be duplicated on light blue paper.

The School Board of Gadsden County



DR. MARTIN LUTHER KING, JR. BLDG.
QUINCY, FLORIDA 32351
TEL: 904.333.1111
FAX: 904.333.1111
WWW.GADSDENFL.SCHOOLSDISTRICTS.GOV

Professional Pest Management Inc.
Keith Collinsworth
4123 Neil Court
Tallahassee, FL 32303

In preparation for the upcoming fiscal year we are contacting you in reference to bid #1213-09,
Pest and Weed Control Services for Athletic Fields District Wide.

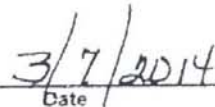
As per page 3, item C of the ITB, we would like to extend this agreement through the 2014-2015 fiscal year.
Please give us your response and return to my office no later than March 12, 2014.

I agree to extend our services at the same price and schedule as the original agreement starting
July 1, 2014 through June 30, 2015.

I do not wish to extend this agreement past June 30, 2014.

Post emergence herbicide for sedge control - 220.00 per acre
Follow up post emergence herbicide for sedge control - 220.00 per acre
Pre/post emergence herbicide for broadleaf and grassy weeds - 175.00 per acre
Spring pre/post emergence herbicide for broadleaf and grassy weeds - 175.00 per acre
Insecticide (Top Choice) for mole cricket/fire ant control - 365.00 per acre

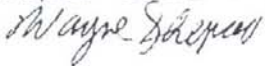

Signature


Date

Please review the specifications and terms of your original agreement and provide to the School Board Maintenance Department updated forms and exemptions (i.e. proof of insurance, exemption from workman's compensation coverage).

Sincerely,

Wayne Shepard - Director of Facilities



Audrey Lewis
DISTRICT NO. 1
HELENA, FL 32353

Judge B. Holms, Jr.
DISTRICT NO. 2
QUINCY, FL 32351
HAYDEN, FL 32304

ISAAC SIMMONS, JR.
DISTRICT NO. 3
HATTIHOOGHEE, FL 32324
GREENBORO, FL 32310

Charles D. Felt
DISTRICT NO. 4
GREENSBORO, FL 32311
GADSDEN, FL 32312

ROGER B. MITCHELL
DISTRICT NO. 5
QUINCY, FL 32351

BOARD MEETS FOURTH TUESDAY OF EACH MONTH
EQUAL OPPORTUNITY EMPLOYER

I. Introduction & General Information

The purpose and intent of this Invitation to bid is to identify qualified vendors and secure firm pricing for pest control and weed control and insect control services for the athletic and practice fields of the Gadsden County School District (the District).

II. General Terms and Conditions

NOTE: The term "Bidder" as used within this Invitation to Bid (ITB) refers to the person, company or organization responding to this ITB. The Bidder is responsible for understanding and complying with the terms and conditions herein.

- A. **GENERAL:** Upon a Bid award, the terms and conditions of this Bid or any portion thereof may upon mutual agreement of the parties be extended for an additional term(s) or for additional quantities (all original terms and conditions will remain in effect). Pursuant to D.O.E. Regulation 6A1.012(5) and subject to the mutual consent of the parties, the pricing, terms and conditions of this Bid, for the products or services specified herein, may be extended to other municipal, city or county government agencies, school boards, community or junior colleges, or state universities within the State of Florida.
- B. **AWARD:** In the event of contract award, this contract shall be awarded to the responsible and responsive bidder(s) whose bid is determined to be the most advantageous to the District, taking into consideration price and other requirements as set forth in the ITB. Bidders are cautioned to make no assumptions unless their offer has been evaluated as being responsive. Any or all award(s) made as a result of this invitation shall conform to applicable School Board Ruled, State Board Rules, and State of Florida Statutes.

It is anticipated that a recommendation for award will be presented to the School Board for consideration at its September 25, 2012 meeting. Awards become official upon the Boards formal approval of the award.

- C. **TERM:** The initial term of this contract will be after the date of School Board approval, on or about **October 23, 2012-June 30, 2013**, and may, by mutual agreement between the School Board of Gadsden County, Florida and the awardee(s), upon final School Board approval, be extended for three (3) additional one (1) year periods and, if needed, ninety (90) days beyond the expiration date of the current contract period. All prices shall be firm for the term of the contract. The successful vendor(s) agree to this condition by signing its bid.
- D. **EXEMPT FROM THIS BID:** Purchases shall not include items available at lower prices on established Florida state contracts, cooperative bid agreements which are awarded by other Florida school boards, city, county, or other local governmental agencies. Florida community colleges, U.S. Communities contracts, GSA contracts and State University System contracts. The School District reserves the right to bid separately any item if deemed to be in the best interest of the District.
- E. **BID OPENING AND FORM:** Bid openings will be public on the date and time specified on the Bidder's Acknowledgement form. All bids received after the time indicated will be rejected as non-responsive and returned unopened to sender. **Bids by E-mail, fax, telegram, or verbally by telephone or in person will not be accepted.** To protect any confidential information contained in their Bid, companies must invoke the exemptions to disclosure provided by law in response to the ITB, and must identify the data and other material to be protected, and must state the reasons why such exclusion from public disclosure is necessary.
- F. **BIDDER'S RESPONSIBILITY:** Before submitting their Bid, each bidder is required to carefully examine the ITB specifications and to completely familiarize themselves with all of the terms and conditions that are contained within this request. Ignorance on the part of the bidder will in no way relieve them of any of the obligations and responsibilities which are a part of this ITB.
- G. **OCCUPATIONAL LICENSE:** Any person, firm, corporation or joint venture, with a business location in Gadsden County, Florida, which is submitting a Bid, shall meet the County's Occupational License Tax requirements. Vendors with a location outside Gadsden County shall meet their local Occupational Tax requirements. A copy of the license is required to be submitted with the Bid. It is the Vendor's responsibility to resubmit a copy of a new license after expiration or termination of the current license. Non-compliance with this condition may cause the proposal not to be considered for award.

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: March 25, 2014

TITLE OF AGENDA ITEM: Approval to continue the grounds maintenance agreement with Mike Bryant Lawn Care for the Max D. Walker Building complex.

DIVISION: Facilities

 X This is a CONTINUATION of a current project, grant, etc.

PURPOSE AND SUMMARY OF ITEM: For School Board approval of the grounds maintenance agreement with Mike Bryant Lawn Care for the upcoming 2014-2015 fiscal year. Service will be provided bi-weekly July 1, 2014 through June 30, 2015 at a rate of \$250.00 per service.

FUND SOURCE: 110

AMOUNT: \$6,500.00

PREPARED BY: *W.S.* Wayne Shepard

POSITION: Director of Facilities

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMAN'S SIGNATURE: page(s) numbered _____

Be sure that the COMPTROLLER has signed the budget page.

This form is to be duplicated on light blue paper.

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) 627-9651
FAX: (850) 627-2760
www.gcps.k12.fl.us

Mike Bryant Lawn Care
Mike Bryant
149 Ranch Road
Quincy, FL 32351

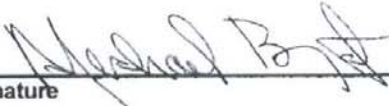
Dear Mr. Bryant;

In preparation for the upcoming fiscal year we are contacting you in reference to the Grounds Maintenance at the Max D. Walker Building 35 Martin Luther King Jr., Blvd. Quincy, FL. We would like to extend the agreement through the 2014-2015 fiscal year.

I agree to extend our services at the same price and schedule as the original agreement starting July 1, 2014 through June 30, 2015.

I do not wish to extend this agreement past June 30, 2014.

Please indicate your response and return to my office no later than March 12, 2014.



3-10-14

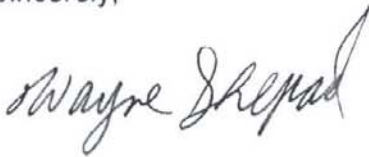
Signature

Date

Grounds maintenance is bi-weekly, year round, at a per service rate of 250.00.

Please provide to the School Board Maintenance Department updated forms and exemptions (i.e. proof of insurance, exemption from workman's compensation coverage).

Sincerely,



Wayne Shepard – Director of Facilities

Audrey Lewis
DISTRICT NO. 1
HAVANA, FL 32333

Judge B. Helms, Jr.
DISTRICT NO. 2
QUINCY, FL 32351
HAVANA, FL 32333

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

Charlie D. Frost
DISTRICT NO. 4
GREENSBORO, FL 32330
QUINCY, FL 32352

ROGER P. MILTON
DISTRICT NO. 5
QUINCY, FL 32351

BOARD MEETS FOURTH TUESDAY OF EACH MONTH
EQUAL OPPORTUNITY EMPLOYER

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: March 25, 2014

TITLE OF AGENDA ITEM: Approval to continue purchasing L.P. Gas for heating and kitchen use per Bid #1213-20 LP Gas District Wide

DIVISION: Facilities

X This is a CONTINUATION of a current project, grant, etc.

PURPOSE AND SUMMARY OF ITEM: For School Board approval to continue contract with Empire Gas for the 2014-2015 fiscal year. Purchase price is per gallon (based upon the market) plus a Firm markup price of 0.25 per gallon
Requested funds are an estimate of usage for the 2014-2015 fiscal year.

Facilities
\$22,000.00

Food Service
\$14,000.00

FUND SOURCE: 110 and 410

AMOUNT: \$36,000.00

PREPARED BY: *W.S.* Wayne Shepard

POSITION: Director of Facilities

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMAN'S SIGNATURE: page(s) numbered _____

Be sure that the COMPTROLLER has signed the budget page.

This form is to be duplicated on light blue paper.

INVITATION TO BID

The District is interested in identifying qualified vendors to provide delivery services for LP Gas at schools and facilities district wide.

The awarded contractor will be required to deliver LP Gas to the respective schools or facilities as requested by an authorized District representative. LP Gas must meet the minimum standards and all regulations as established by, but not limited to, the State of Florida, U.S. Government and EPA.

The awarded contractor shall provide a “keep full” service through regularly scheduled deliveries and respond to requests for additional deliveries in a timely manner as detailed in these specifications.

An authorized District representative from each facility must be present when LP Gas deliveries are made. Each delivery must be documented by receipt of a metered delivery ticket detailing the total gallons delivered to the District tank at the designated site and signed by the authorized District representative. Duplicate receipts along with an itemized statement are to be sent for payment on a monthly basis to:

School Board of Gadsden County
35 Martin Luther King Jr., Blvd
Quincy, FL 32351

***Please note that the tanks servicing the kitchens will be marked and all receipts must clearly show service to these specific tanks.**

Delivery shall be within 4 regular business hours of request at any location.

A representative of that facility will monitor each delivery. The successful vendor will need to contact the Principal of that facility, once contract is awarded to learn who will be the facilities monitor.

Each delivery MUST have a metered delivery ticket that MUST be left with the facility monitor. This metered ticket must show the total gallons delivered from truck tank to our tank at that facility.

All bids that meet the minimum specifications and/or approved equal will be considered but the School Board reserves the right to accept or reject proposals in whole or part, and to award bids in the manner in which the Board determines is in its best interest.

The vendor agrees to extend, upon mutual agreement of both parties, for successive annual renewals and under the same conditions stated herein (unless changes in conditions are agreed upon in writing by both parties), its firm mark-up. This agreement will be in effect July 1, 2013 through June 30, 2014 and renew for one (1) additional year, unless canceled on thirty (30) days written notice by either party, given at any time during the contract year.

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) 827-9851
FAX: (850) 827-2780
www.gcps.k12.fl.us

Empire Gas of Donalsonville #5213
Lloyd Atkinson
P.O. Box 654
Donalsonville, GA 39854-0654

Dear Mr. Atkinson,

In preparation for the upcoming fiscal year we are contacting you in reference to Bid # 1213-20 LP Gas District Wide. I am enclosing a copy of your original proposal submitted by Empire Gas for this bid. We would like to extend this agreement through the 2014-2015 fiscal year.

Please give us your response and return to my office no later than March 14, 2014.

I agree to extend our services at the same price (firm markup of 0.25 per gallon) and schedule as the original agreement starting July 1, 2014 through June 30, 2015. * I also agree to fax or email an official copy of the posted base price per gallon for L.P. gas every Monday for the duration of this agreement.

I do not wish to extend this agreement past June 30, 2014.

Lloyd Atkinson
Signature

3-13-14
Date

Sincerely,

Wayne Shepard
Wayne Shepard - Director of Facilities

Audrey Lewis
DISTRICT NO. 1
HAWANA, FL 32350

Judge B. Hines, Jr.
DISTRICT NO. 2
QUINCY, FL 32351
HAWANA, FL 32350

ISAAC BRIDGES, JR.
DISTRICT NO. 3
HAWANA/DONALSONVILLE, FL 32354
DONALSONVILLE, FL 32354

Charles O. Fenn
DISTRICT NO. 4
GREENSBORO, FL 32338
QUINCY, FL 32351

ROGER P. ANTON
DISTRICT NO. 5
QUINCY, FL 32351

BOARD MEETS FOURTH TUESDAY OF EACH MONTH
EQUAL OPPORTUNITY EMPLOYER

Empire Gas
(PLEASE PRINT)

PROPOSES TO FURNISH APPROXIMATELY 33,000(+/-)
GALLONS OF L.P. GAS AS NEEDED STARTING JULY 1, 2013
THROUGH JUNE 30, 2014.

Posted price (Price as of 06/___/2013) \$ 1.08 per gallon

Plus a firm mark-up for the duration of
this contract at an additional charge of

\$ 0.25 per gallon

Total net price

\$ 1.33 per gallon

Gretna Elementary 706 Martin Luther King Jr., Blvd. Gretna, FL 32332	Greensboro Elementary 559 Greensboro Hwy. Quincy, FL 32351
1-1,000 gallon and 2-500 gallon (above ground) 2-500 gallon (underground)	3-1,000 gallon (above ground) 1-1,000 gallon (underground)
West Gadsden High 200 Providence Road Quincy, FL 32351	St. John Elementary 4463 Bainbridge Hwy Quincy, FL 32351
3-1,000 gallon (above ground) 1-1,000 (underground)	1-500 gallon (above ground)

Lloyd Atkinson
Signature

6-11-2013
Date

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: March 25, 2014

TITLE OF AGENDA ITEM: Annual Certification of Facilities Data

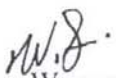
DIVISION: Facilities

_____ This is a CONTINUATION of a current project, grant, etc.

PURPOSE AND SUMMARY OF ITEM: Facilities staff has checked and verified that the Florida Inventory of School House (F.I.S.H.) data for our district is correct and accurate. Asking the board to approve this item so that we will comply by April 1, 2014, with FL Statutes 1013.31 (1)(d) and the State Requirements for Educational Facilities (SREF) 6.1(5) (c).

FUND SOURCE: N/A

AMOUNT: N/A

PREPARED BY:  Wayne Shepard

POSITION: Director of Facilities

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMAN'S SIGNATURE: page(s) numbered _____

Be sure that the COMPTROLLER has signed the budget page.

This form is to be duplicated on light blue paper.

FLORIDA DEPARTMENT OF EDUCATION



STATE BOARD OF EDUCATION

GARY CHARTRAND, *Chair*

JOHN R. PADGETT, *Vice Chair*

Members:

ADA G. ARMAS, M.D.


JOHN A. COLÓN

REBECCA FISHMAN LIPSEY

Pam Stewart
Commissioner of Education

MEMORANDUM

TO: District School Superintendents
District Facilities Planners

FROM: Linda Champion 

DATE: January 29, 2014

SUBJECT: Annual Certification of Facilities Data

Section 1013.31(1)(d), Florida Statutes, states in part, "*School districts shall periodically update their inventory of educational facilities...*" Section 6.1(5)(c), State Requirements for Educational Facilities (SREF), requires that, "*Prior to April 1 of each year, each district shall review the Florida Inventory of School Houses (FISH) and shall certify to the Office that the inventory is current and accurate.*"

Correct facilities data is essential for our analyses of the need for class size reduction and the determination of Public Education Capital Outlay (PECO) maintenance requirements, which ultimately result in legislative funding. Any FISH errors can significantly influence funds the district will receive and will distort all analyses made from FISH data.

Please return the attached form, signed by the appropriate officials, before April 1, 2014. The district superintendent and the board chair must sign the certification; the signature of the director of facilities planning is optional.

If you have any questions concerning the process or inventory, please call Mr. Brian Gouin at 850-245-9296.

Thank you for your assistance in this matter.

LINDA CHAMPION

DEPUTY COMMISSIONER, FINANCE AND OPERATIONS

325 W. GAINES STREET • SUITE 1214 • TALLAHASSEE, FLORIDA 32399-0400 • PHONE 850-245-0406 • FAX 850-245-9378

WWW.FLDoe.ORG



FLORIDA DEPARTMENT OF EDUCATION
OFFICE OF EDUCATIONAL FACILITIES
FLORIDA INVENTORY OF SCHOOL HOUSES (FISH)
CERTIFICATION OF FACILITIES DATA

WHEREAS, §1013.03(3) F.S., states in part that the Department of Education must, "Require boards to submit other educational plant inventories data...."

WHEREAS, §1013.31(1)(d) F.S., states in part, "...School districts shall periodically update their inventory of educational facilities...."

WHEREAS, State Requirements for Educational Facilities, Section 6.1(5)(c) requires that, "Prior to April 1 of each year, each district shall review the Florida Inventory of School Houses (FISH) and shall certify to the Office of Educational Facilities that the inventory is current and accurate."

THEREFORE, the _____ County District School Board hereby certifies that, to the best of our knowledge, the educational facilities inventory data for the district contained in the Florida Inventory of School Houses (FISH) is current and accurate pursuant to applicable statutes and rules.

Wayne Shepard
Director of Facilities Planning

3/25/2014
Date

Superintendent

Date

Board Chair

Date

Return signed form to:
Brian Gouin
Office of Educational Facilities, Room 1054
Florida Department of Education
325 West Gaines Street
Tallahassee, Florida 32399-0400

OEF-FISH-Cert

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: March 25, 2014

TITLE OF AGENDA ITEMS: Approval for ESE vendor for STEM Licenses for ESE schools.

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To approve a \$5,000 purchase order number 186295 to cover STEM license for ESE schools needed for the ESE program. The total amount for this vendor for various services to the District will exceed the \$15,000 amount.

FUND SOURCE: IDEA Federal Programs

AMOUNT: \$5,000

PREPARED BY: Kim Ferree

POSITION: Assistant Superintendent for Business Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMANS'S SIGNATURE: page(s) numbered _____
Be sure that the Comptroller has signed the budget page.

THE SCHOOL BOARD OF GADSDEN COUNTY

DATE PURCHASE ORDER NO.

03/14/14

186295

35 MARTIN LUTHER KING, JR., BLVD. QUINCY, FLORIDA 32351
 PHONE (850) 627-9651 FAX (850) 627-2760
www.gcps.k12.fl.us

FL SALES TAX EXEMPTION # 85-8012621915C-2

FEDERAL ID # 59-6000615

VENDOR VB13150000	SHIP TO THIS ADDRESS
BUC TECHNOLOGIES, LLC. TAWAINGA KATVAIRO 1736 W PAUL DIRAC, S#114 TALLAHASSEE FL 32310	ESE-SCHOOL BOARD GADSDEN CO 35 MARTIN LUTHER KING JR BLVD QUINCY FL 32351

PRINCIPAL / SUPERVISOR	COMPTROLLER	SUPERINTENDENT
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QUANTITY	PRODUCT NO.	DESCRIPTION	UNIT PRICE	TOTAL
		SHARON THOMAS, ESE DIRECTOR		
		STEM LIC ESE GADSDEN SCHOOLS		
1		EAST GADSDEN	1000.00	1000.00
1		WEST GADSDEN	1000.00	1000.00
1		SHANKS MIDDLE	1000.00	1000.00
1		GADSDEN CENTRAL	1000.00	1000.00
1		STEWART STREET	1000.00	1000.00

PAY TERMS: NET 30

TOTAL 5,000.00

- All correspondence/shipments must reflect the PO number. For prompt payment mail invoice to Accounts Payable address above.
- If box checked and you accept this PO, goods/services & invoice must be received by the District no later than June 15 of the CURRENT YEAR. NO FINANCIAL OBLIGATION continues after June 30 of the CURRENT YEAR if the box is checked. This PO is void after one year.
- Notice to Vendor/Contractor: By acceptance of the contract/order in excess of \$10,000 and involving Federal Funds, the Vendor/Contractor agrees to comply with Title 34 Section 80.36 Code of Federal Regulations. Termination for cause and for convenience by the grantee or sub-grantee including the manner by which it will be affected and the basis for settlement will be decided by the School Board of Gadsden County. In addition, the Vendor/Contractor agrees to comply with Florida Statute 257.36 regarding retention of records for 5 years.

DISTRIBUTION TO BE COMPLETED BY ORIGINATOR						TOTAL	5,000.00	FINANCE DEPT USE EXPENDITURE
FUND	FUNCTION	OBJECT	CENTER	PROJECT	PROGRAM	AMOUNT		
420	5200	360	0071	4226340	113	1000.00		
420	5200	360	0211	4226340	113	1000.00		
420	5200	360	0201	4226340	112	1000.00		
420	5200	360	9106	4226340	112	1000.00		
420	5200	360	0051	4226340	113	1000.00		

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: March 25, 2014

TITLE OF AGENDA ITEMS: Approval to increase MOE for ESE services in the current year to cover therapy services needed in the current fiscal year.

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To approve a change order to blanket purchase order number 185682 to cover the therapy services need for the ESE program and count toward the MOE in the current year.

FUND SOURCE: General Fund

Blanket purchase order was initially approved at the 7/25/13 Board meeting for \$60,000. In the prior fiscal year the District spend \$120,722.17 on these services. Initial blanket purchase order appears to only cover the estimate for the amount needed for half of the school year.

AMOUNT: \$120,000

PREPARED BY: Kim Ferree

POSITION: Assistant Superintendent for Business Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMANS'S SIGNATURE: page(s) numbered _____

Be sure that the Comptroller has signed the budget page.

DIST: 20 FY: 14

6. VENDOR INVOICE SCAN

TIME: 12:28

FR-ENTERED-TO	BATCH	---VENDOR---	RCP	PO NUM	CHECK#	CNTR
070112	063013	V N06480000				

--VENDOR--	-----INVOICE----	UT	-DATE-	----AMOUNT---	RCP	PO NUM	CHECK#	ENTRED
VN06480000	5713534-JS	0506-0516	051913	4,398.12	Y	183783	094777	061913
VN06480000	5735942-ED	0520-0522	060213	1,368.55	Y	183783	094984	062713
VN06480000	5735958-JS	0520-0523	060213	2,004.62	Y	183783	094984	062713
VN06480000	5746230-ED	0528-0531	060213	1,544.00	Y	183783	094984	062713
VN06480000	5746240-JS	0528-0530	060213	2,032.75	Y	183783	094984	062713
VN06480000	5764021	0603-060413	061613	1,044.00	Y	183783	094984	062713

TOTAL 120,722.17

ALL RECORDS DISPLAYED. NEXT?

TERML: 8AAF

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